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Canada. Dept. of Finance

Government
Publications

PUBLIC ACCOUNTS OF CANADA

for the

FISCAL YEAR ENDED MARCH 31

1950/1951

and

REPORT OF THE AUDITOR GENERAL



OTTAWA
EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1951

PUBLIC ACCOUNTS

OF CANADA



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REPORT OF THE
AUDITOR GENERAL



*To His Excellency Field Marshal the Right Honourable Viscount Alexander of Tunis,
K.G., G.C.B., G.C.M.G., C.S.I., D.S.O., M.C., LL.D., A.D.C., Governor General
and Commander-in-Chief of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the Fiscal Year ended March 31, 1951.

All of which is respectfully submitted.

D. C. ABBOTT,
Minister of Finance.

OTTAWA, October 15, 1951.

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REPORT OF THE AUDITOR GENERAL

PART I

SURVEY OF THE PUBLIC ACCOUNTS OF CANADA

and

STATEMENTS OF REVENUES AND EXPENDITURES

AND BALANCE SHEET, ETC.,

FOR THE FISCAL YEAR ENDED MARCH 31, 1951

DEPARTMENT OF FINANCE,
OTTAWA, October 15, 1951.

The Honourable D. C. Abbott,
Minister of Finance,
Ottawa, Canada.

Sir:

In accordance with Section 38 of The Consolidated Revenue and Audit Act, 1931, I have the honour to submit the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1951. The accounts are arranged in two sections as follows:

Part I—A survey of the Public Accounts of Canada, together with the Statement of Revenues and Expenditures for the fiscal year 1950-51, the Balance Sheet as at March 31, 1951, and various supporting schedules, statements and appendices.

Part II—Details of Revenue and Expenditure and Balance Sheet transactions by Departments, including a summarized Statement of Government Assistance to Railways since Confederation.

The Report of the Auditor General to the House of Commons on his examination of the accounts for the year is also appended to the present volume.

PART I

SURVEY OF THE PUBLIC ACCOUNTS

Following the practice of recent years this survey will endeavour to summarize the Government's financial transactions for the fiscal year 1950-51 in such a way as to enable the reader to grasp the significance of the voluminous details to be found in this report, and to assist also in placing them in proper perspective in relation to one another. To make it easier to follow, the figures in the survey have been given in most cases to the nearest million dollars.

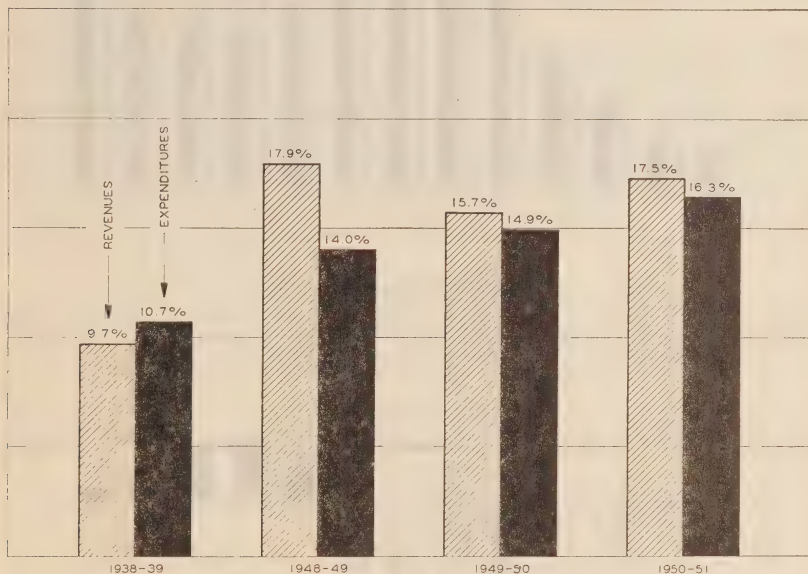
The pages which follow present:

1. A brief summary of the highlights of Governmental financial operations during the year.
2. A review of the budgetary accounts for 1950-51, with an analysis of the budgetary revenues and expenditures and surplus for the fiscal year and comments on the more significant aspects of the more important items.
3. A brief review of the cash transactions for 1950-51, with an explanation of the relationship between the budgetary and the cash accounts.
4. A summary of the Government's balance sheet position as at March 31, 1951, with an analysis of the changes that have taken place in the principal asset and liability categories during the year.
5. An analysis of the public debt as at March 31, 1951, and a summary of security issues and redemptions during the fiscal year.

1. HIGHLIGHTS OF GOVERNMENTAL FINANCIAL OPERATIONS DURING 1950-51

Revenues of the Government for the fiscal year ended March 31, 1951 amounted to \$3,112.5 million, the largest total on record and \$532.4 million or 20.6 per cent more than the total for the preceding year. As expenditures for the period amounted to \$2,901.2 million an increase of \$452.6 million or 18.5 per cent over the total for 1949-50, the financial operations of the Government in 1950-51 resulted in a budgetary surplus for the fifth successive year since the termination of the war. The surplus of \$211.3 million, which compares with a surplus of \$131.5 million in 1949-50, represents the amount by which the Government's net debt (the excess of total liabilities over total active assets) was reduced during the year. This brings to \$1,988.1 million the amount by which the Government has reduced its net debt during the past five fiscal years, a reduction approximately equivalent to the amount by which the net debt increased during the first three years after the outbreak of war in 1939.

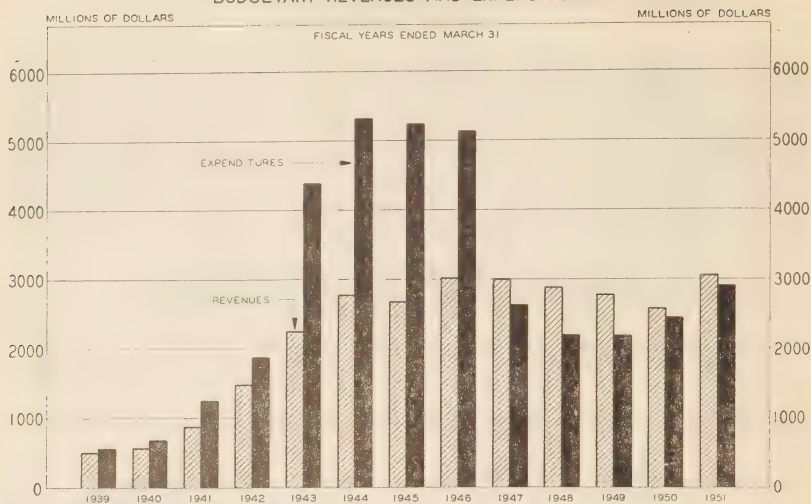
BUDGETARY REVENUES AND EXPENDITURES AS A PERCENTAGE OF GROSS NATIONAL PRODUCT⁽¹⁾



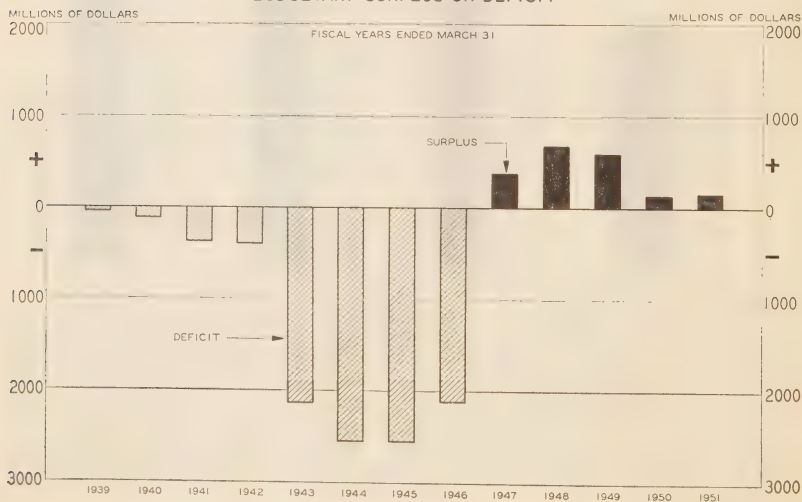
(1) GROSS NATIONAL PRODUCT AS OF CALENDAR YEAR ENDING DECEMBER 31 WITHIN FISCAL YEAR

The most notable feature of the Government's financial operations has again been the remarkable buoyancy of the revenues, reflecting the high rate of economic activity generally during 1950, which began to accelerate in May and June, and moved upward much more rapidly after the outbreak of hostilities in Korea. Direct taxes, which include personal and corporate income taxes, yielded \$256 million more than in the preceding year, reflecting, on the one hand, increased employment and the continued rise in salaries and wages and on the other, larger corporate profits in 1950 and the higher tax rates imposed in September 1950. Indirect taxes, which include all customs and excise duties and taxes yielded \$206.1 million more than in 1949-50 due for the most part to the larger volume of sales of consumer goods and services at higher prices, and in lesser degree to the impact of the additional commodity taxes introduced in September, 1950.

BUDGETARY REVENUES AND EXPENDITURES



BUDGETARY SURPLUS OR DEFICIT



The most significant feature of the Government's expenditure has been the increase in the outlay for national defence which amounted to \$782.4 million or more than double the defence expenditure of \$384.9 million in 1949-50, and more than a quarter of the Government's aggregate expenditures for 1950-51. Of the total of \$782.4 million for defence, \$195.4 million represented the value of defence materials, supplies and equipment transferred to allied countries under the provisions of section 3 of The Defence Appropriation Act, 1950.

Although the budgetary surplus for 1950-51 was \$211.3 million, the Government was able nevertheless to make loans and advances and other non-budgetary disbursements of more than \$600 million, and at the same time to purchase or retire outstanding funded debt to the extent of \$213 million. The manner in which this was achieved may best be understood by taking an over-all view of the Government's cash transactions for the year. As explained in greater detail in the section on "The Cash Accounts", all the Government's cash receipts and disbursements are not reflected in the budgetary accounts, nor do all budgetary transactions result in the inflow or outgo of cash. Substantial amounts are received and paid out for other purposes such as the loans and advances which the Government is required to make and the transactions in connection with the many superannuation, insurance, pension, annuity and deposit and trust accounts which it has undertaken to hold or administer. On the other hand a considerable part of the budgetary revenues and expenditures are merely of an accounting or bookkeeping nature and do not result in the receipt or disbursement of cash.

After adjusting the budgetary surplus for non-cash transactions, there remained a cash balance or surplus of \$631.5 million. This sum, together with \$143.8 million from repayments of loans, investments and working capital advances, net insurance, pensions and annuity contributions, and other non-budgetary cash receipts made \$775.3 million cash available for making necessary loans and investments and other extra-budgetary outlay. During the fiscal year cash payments amounting to \$604.8 million for loans and investments and other non-budgetary purposes, which would otherwise have required additional borrowing, were made out of available cash resources. As a result of all these transactions, the cash surplus for the fiscal year was \$170.5 million. By using this amount and by allowing the Government's cash balances to be reduced by \$42.5 million, funded debt amounting to \$119 million was retired and securities amounting to \$94 million were acquired for the Government's investment portfolios (mainly the Unemployment Insurance Fund).

2. THE BUDGETARY ACCOUNTS

A summary statement of revenues and expenditures and surplus or deficit for the fiscal years ended March 31, 1947 to March 31, 1951, inclusive, with the comparable figures for the fiscal year ended March 31, 1939, is given in Table I which follows:

TABLE I

BUDGETARY REVENUES AND EXPENDITURES AND SURPLUS OR DEFICIT FOR THE YEARS ENDED MARCH 31, 1939, AND MARCH 31, 1947, TO MARCH 31, 1951, INCLUSIVE
(In millions of dollars)

	Fiscal Years Ended March 31					
	1939	1947	1948	1949	1950	1951
Revenues.....	502.2	3,007.9	2,871.7	2,771.4	2,580.1	3,112.5
Expenditures.....	553.1	2,634.2	2,195.6	2,175.9	2,448.6	2,901.2
Surplus.....		373.7	676.1	595.5	131.5	211.3
Deficit.....	50.9					

During the fiscal year 1938-39, budgetary revenues amounted to \$45.03 and budgetary expenditures to \$49.59 for each person in Canada. In 1950-51, per capita budgetary revenues were \$224.81 and per capita expenditures \$209.55, being for revenues approximately five times and for expenditures slightly more than four times the corresponding per capita figures for the last pre-war year. However, it should be borne in mind that the gross national product of Canada has more than trebled during the past twelve years, increasing from \$5,165 million for the calendar year 1938 to \$17,791 million for the calendar year 1950. Consequently, a more

realistic comparison of current and pre-war revenues and expenditures may be made by considering them as a percentage of the gross national product. In 1950-51 budgetary revenues were equivalent to 17.5 per cent of the gross national product as compared with 9.7 per cent in 1938-39, while budgetary expenditures in 1950-51 were 16.3 per cent of the gross national product compared with 10.7 per cent in 1938-39. This represented an increase of approximately four-fifths in the case of revenues and one-half in the case of expenditures over the pre-war figures.

Budgetary revenues and expenditures on a per capita basis and as a percentage of the gross national product for the fiscal years 1938-39 and 1946-47 to 1950-51 inclusive are shown in Table II, which follows:

TABLE II

BUDGETARY REVENUES AND EXPENDITURES PER CAPITA AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT FOR THE FISCAL YEARS 1938-39 AND 1946-47 TO 1950-51 INCLUSIVE

Fiscal Year	Budgetary Revenues		Budgetary Expenditures	
	Per Capita ⁽¹⁾	As a Percentage of Gross National Product ⁽²⁾	Per Capita ⁽¹⁾	As a Percentage of Gross National Product ⁽²⁾
	\$	%	\$	%
1938-39.....	45.03	9.7	49.59	10.7
1946-47.....	244.40	25.0	214.04	21.9
1947-48.....	228.24	21.0	174.51	16.1
1948-49.....	215.12	17.9	168.90	14.0
1949-50.....	190.43	15.7 ⁽³⁾	180.72	14.9 ⁽³⁾
1950-51.....	224.81	17.5	209.55	16.3

(¹) Based on estimated population as of June 1 in fiscal year.

(²) Based on gross national product for calendar year ended within fiscal year.

(³) Revised.

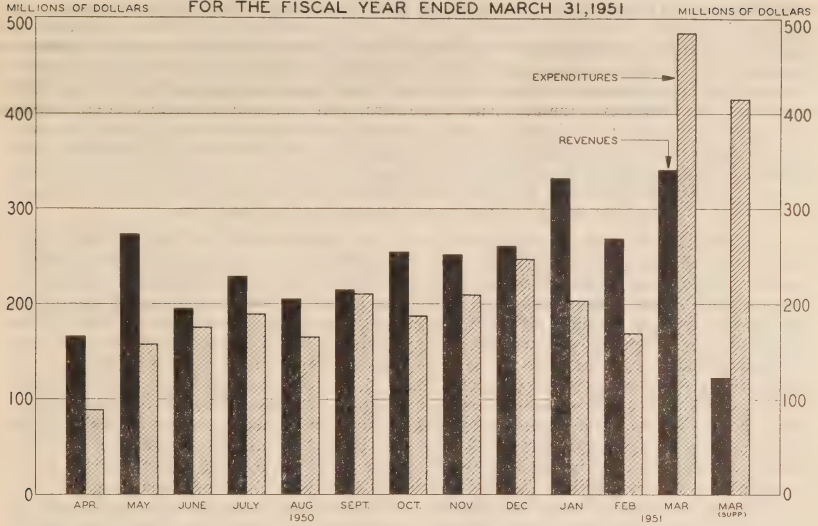
In Table I the total budgetary revenues and expenditures and the consequent surplus or deficit for the last pre-war year and for the past five fiscal years have been set out. In the table which follows, the budgetary revenues, expenditures and surplus for the fiscal year ended March 31, 1951 are analyzed by months.

TABLE III

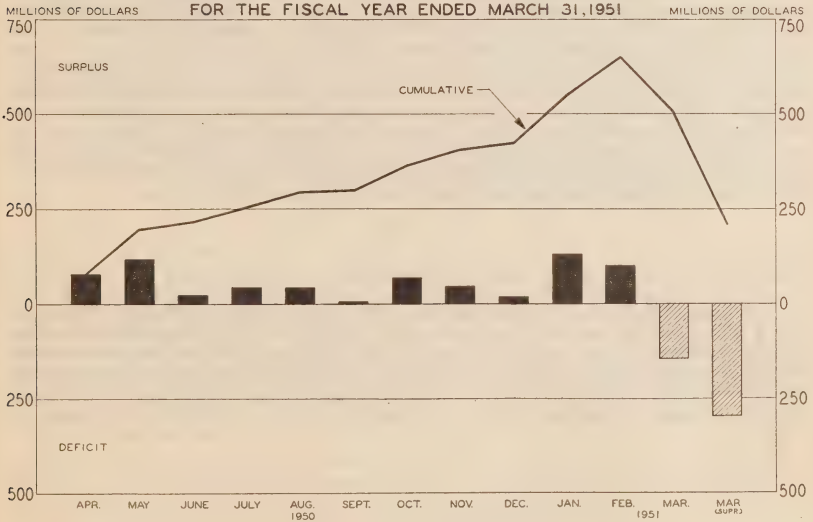
BUDGETARY REVENUES, EXPENDITURES AND SURPLUS BY MONTHS FOR THE FISCAL YEAR ENDED MARCH 31, 1951
(In millions of dollars)

Month	Revenue		Expenditure		Surplus or Deficit (-)	
	For Month	Cumulative to end of month	For Month	Cumulative to end of month	For Month	Cumulative to end of month
April 1950.....	166	166	88	88	78	78
May.....	273	439	157	245	116	194
June.....	195	634	175	420	20	214
July.....	228	862	189	609	39	253
August.....	205	1,067	165	774	40	293
September.....	214	1,281	211	985	3	296
October.....	254	1,535	187	1,172	67	363
November.....	252	1,787	209	1,381	43	406
December.....	261	2,048	247	1,628	14	420
January 1951.....	332	2,380	203	1,831	129	549
February.....	269	2,649	189	2,000	100	649
March.....	341	2,990	485	2,485	-144	505
March Supplementary.....	122	3,112	416	2,901	-294	211
Total for Fiscal Year.....	3,112	3,112	2,901	2,901	211	211

BUDGETARY REVENUES AND EXPENDITURES BY MONTHS FOR THE FISCAL YEAR ENDED MARCH 31, 1951



BUDGETARY SURPLUS OR DEFICIT BY MONTHS FOR THE FISCAL YEAR ENDED MARCH 31, 1951



While both revenue collections and expenditures are subject to marked month to month variations, it is to be noted that there is usually less fluctuation in revenues than in expenditures. Changes in taxation rates, in the base on which taxes are calculated and in economic conditions generally affect the revenues but with the introduction in recent years of the system of paying personal and corporation income taxes on the instalment plan, there has been a greater degree of continuity in collections and other things being equal, approximately one-half of the year's revenues is received during the first half of the fiscal year and approximately one-half during the second. In 1950-51, the increased rate of economic activity in the latter part of the year and the additional commodity taxes and higher corporation taxes introduced in September, 1950 affected the normal pattern of revenues to some extent. As shown in Table III of total revenues of \$3,112 million, \$1,281 million or approximately 41 per cent were received during the first six months and \$1,831 million or 59 per cent in the remainder of the fiscal year.

For expenditures, where a substantial part of the annual charges are not recorded in the accounts until towards the end of the year, the variation is even more pronounced. Many construction contracts which are normally let in the early part of the year do not come up for payment until some months later, and deficits sustained by Government-owned enterprises, such as the Canadian National Railways and Trans-Canada Airlines, and losses incurred in the operation of such agencies and accounts as the Canadian Wheat Board and the Prairie Farm Emergency Fund are not known until the end or near the end of the fiscal year. Similarly, any addition to the general reserve for possible losses on the ultimate realization of active assets is made at the year end after consideration of changes in the amount and status of the active assets during the year. Government contributions to the various annuity, superannuation, pension and guarantee accounts and interest allowed on these and on various deposit and trust and certain other accounts are recorded also at the year end. There is also a further factor tending to make expenditures higher in the last half of the fiscal year. Under section 32 (1) of The Consolidated Revenue and Audit Act 1931, the Government's books remain open after March 31 to record expenditures which, although they originate in and are attributable to the current fiscal year are not actually paid out until April, the first month of the following year. The effect of this procedure is that the greater part of an extra month's expenditure is carried back to the old year so that the second half of the fiscal year includes expenditures for approximately seven months and the first half for approximately five months. In 1950-51 these factors and the influence of rising costs, increased social security payments and the expanded program for national defence made expenditures in the latter part of the fiscal year disproportionately high. As shown in Table III total expenditures for 1950-51 were \$2,901 million; of these only \$985 million or approximately 34 per cent were made in the first six months and \$1,916 million or 66 per cent in the remainder of the year. Moreover, while \$2,649 million or 85 per cent of the revenues for the year had been collected up to the end of February, only \$2,000 million or less than 70 per cent of the expenditures had been made up to that date, and the surplus which was \$649 million at February 28, 1951 was reduced to \$211 million at the year end.

A. REVENUES

Total budgetary revenues for the fiscal year 1950-51 were \$3,112.5 million, an increase of \$532.4 million over the total for the preceding year. Of the total for the year, \$1,556.8 million or 50 per cent was derived from direct taxes, \$1,228.5 million or 39.5 per cent was obtained from indirect taxes, and the remaining \$327.1 million or 10.5 per cent was attributable to non-tax revenues and special receipts and credits. A statement of revenues for the fiscal year 1950-51, classified by major categories, with the corresponding figures for 1949-50, is presented in Table IV.

TABLE IV

STATEMENT OF REVENUES, BY MAJOR CLASSIFICATIONS, FOR THE YEARS ENDED MARCH 31, 1951
AND MARCH 31, 1950

(In millions of dollars)

Source	Fiscal Year Ended March 31				Increase or Decrease (—)	
	1951		1950		Amount	Percent
	Amount	Percent	Amount	Percent		
Ordinary revenues—						
Direct taxes—						
Personal income tax.....	652.3	20.9	622.0	24.1	30.3	4.9
Non-resident income taxes.....	61.6	2.0	47.5	1.8	14.1	29.7
Corporation income tax.....	799.2	25.7	603.2	23.4	196.0	32.5
Excess profits tax.....	10.1	0.3	—1.8	—0.1	11.9	.....
Succession duties.....	33.6	1.1	29.9	1.2	3.7	12.4
Total direct taxes.....	1,556.8	50.0	1,300.8	50.4	256.0	19.7
Indirect taxes—						
Customs import duties.....	295.7	9.5	225.9	8.7	69.8	30.9
Excise duties.....	241.0	7.7	220.6	8.6	20.4	9.2
Excise taxes.....	686.8	22.1	571.5	22.2	115.3	20.2
Other taxes.....	4.9	0.2	4.4	0.1	0.5	11.4
Total indirect taxes.....	1,228.5	39.5	1,022.4	39.6	206.1	20.2
Total tax revenues.....	2,785.3	89.5	2,323.1	90.0	462.2	19.9
Non-tax revenues—						
Post Office.....	90.4	2.9	84.5	3.3	5.9	7.0
Return on investments.....	89.5	2.9	91.5	3.5	—2.0	—2.2
Premium, discount and exchange.....	17.6	0.6	.....	.....	17.6	.....
Other non-tax revenues.....	35.8	1.1	29.6	1.2	6.2	20.9
Total non-tax revenues.....	233.3	7.5	205.6	8.0	27.7	13.5
Total ordinary revenues.....	3,018.7	97.0	2,528.7	98.0	490.0	19.4
Special receipts and credits.....	93.8	3.0	51.4	2.0	42.4	82.5
Total revenues.....	3,112.5	100.0	2,580.1	100.0	532.4	20.6

NOTE: Due to rounding off, columns may not add exactly to totals shown.

(1) DIRECT TAXES

Taxes on Personal Incomes

Revenues from the personal income tax amounted to \$652.3 million in 1950-51, an increase of \$30.3 million as compared with the corresponding total for 1949-50. The same tax rates have been in effect for the past two fiscal years, and the increase in revenue in 1950-51 is a reflection of the higher levels of income and employment which prevailed throughout the year. Although in 1949-50 the personal income tax constituted the largest single source of governmental revenues, in 1950-51 it was the third largest revenue producer, collections being exceeded by the yield of corporation income and excise taxes.

Non-resident Income Taxes

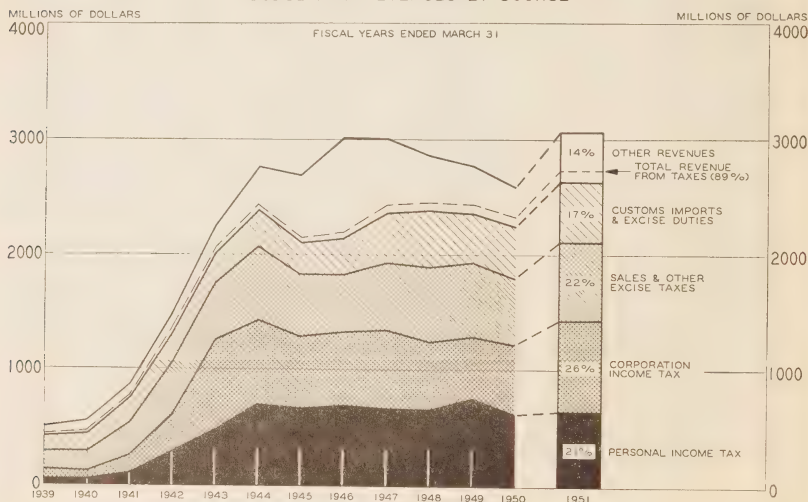
Revenues under this heading are derived from withholding taxes on payments of interest, dividends, rents and royalties made to non-residents. The total of \$61.6 million collected in 1950-51, is \$14.1 million greater than the corresponding collections in the previous year, an increase due primarily to a higher level of dividend payments during 1950.

Corporation Income Tax

Corporation income taxes in 1950-51 superseded personal income taxes as the largest source of governmental revenue. Receipts during the fiscal year amounted to \$799.2 million or 25.7 per cent of the total revenues for the year. This represents an increase of \$196 million or approximately 32.5 per cent over the corresponding total for 1949-50. The increase is attributable in part to higher profits earned in 1950 and in part to the increased tax rates imposed in the September 1950 budget and the provision introduced in the March 1950 budget which allowed private companies to capitalize their undistributed income on hand at the end of the 1949 taxation year upon payment of a tax of 15 per cent of the undistributed income. Of the total taxes collected from corporations in 1950-51, \$87.6 million represented the 15 per cent tax paid by private companies which elected to take advantage of this provision.

The increase in the rates of tax from 10 per cent to 15 per cent and from 33 per cent to 38 per cent effective from September 1, 1950 also accounts for a part of the increase in revenue.

BUDGETARY REVENUES BY SOURCE



Excess Profits Tax

The excess profits tax ceased to be levied on profits earned after December 31, 1947, but clean-up payments received during the year exceeded refunds and adjustments by \$10.1 million.

Succession Duties

Revenues from succession duties amounted to \$33.6 million in 1950-51, an increase of \$3.7 million over the total for the previous fiscal year.

(2) INDIRECT TAXES

Customs Import Duties

Net revenues from customs import duties in the fiscal year 1950-51, after the payment of drawback claims and refunds, amounted to \$295.7 million, an increase of \$69.8 million or 30.9 per cent over the corresponding total for the previous year.

Excise Duties

Excise duties, which are levied exclusively on alcoholic beverages and tobacco products, brought in a total revenue of \$241 million in 1950-51. This represented an increase of \$20.4 million or 9.2 per cent over the total for the previous fiscal year. Table V, showing the distribution of these revenues as between alcoholic beverages and tobacco products, follows:

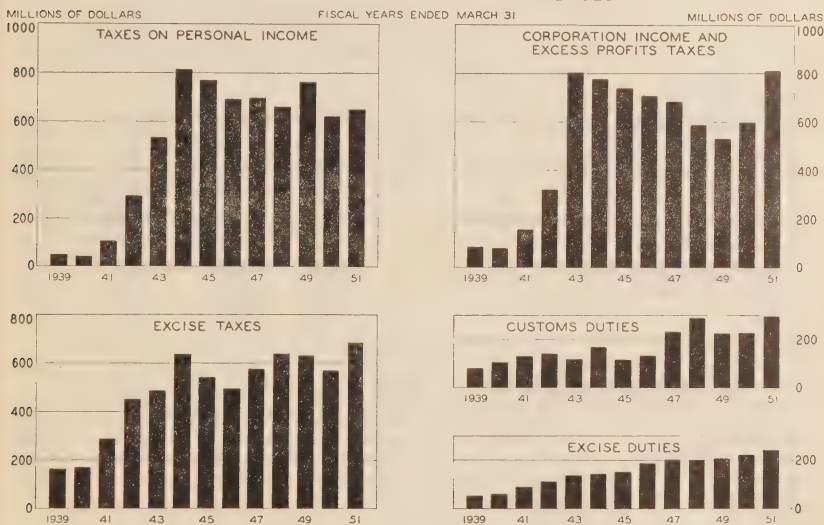
TABLE V

EXCISE DUTY COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1951, AND MARCH 31, 1950
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1951	1950	Amount	Per cent
Spirits, malt, etc.....	129.4	107.0	22.4	20.9
Cigars, cigarettes and tobacco.....	114.5	116.0	-1.5	-1.3
Licences.....	*	*		
Less refunds.....	243.9 2.9	223.1 2.5	20.9 0.4	9.4 16.0
Total excise duties.....	241.0	220.6	20.4	9.2

* Less than \$50,000

PRINCIPAL SOURCES OF TAX REVENUES

*Excise Taxes*

Excise taxes are levied under the Excise Tax Act on a wide variety of commodities and services. In 1950-51, they were the second most important source of governmental revenues, the total net collections of \$686.8 million being exceeded only by the yield from corporate

income taxes. This represented an increase of \$115.3 million or 20 per cent over the total for the preceding fiscal year, due in part to higher levels of production and increased prices during the year, and in part to the tax changes introduced in September 1950. At that time the rate of tax on all those items which had previously been subject to tax at 10 per cent was raised to 15 per cent and various items not previously taxed were made taxable at 15 per cent. In addition a tax of 30 per cent was levied on candy, chewing gum and soft drinks.

The most important excise tax, in terms of productivity, was the sales tax which yielded during 1950-51 a gross revenue of \$470.6 million, an increase of \$55.4 million or 13.3 per cent over the previous year.

The second largest revenue source among the excise taxes was the excise tax on tobacco products, which yielded a revenue of \$85.2 million during the fiscal year, an increase of \$1.7 million over 1949-50.

With the exception of the taxes on transportation tickets and communications which were repealed on March 22, 1949, all excise taxes showed an increased yield over the previous year. The largest increase was in the tax on automobiles and rubber tires and tubes, which yielded a total of \$70.8 million, being \$32.6 million or 85.5 per cent more than in 1949-50. Increases of \$9.9 million in taxes on candy and chewing gum, and \$5.6 million in taxes on beverages are due primarily to the 30 per cent tax imposed on these commodities in September, 1950.

Table VI showing details of excise tax collections for the years ended March 31, 1951 and March 31, 1950, follows:

TABLE VI

EXCISE TAX COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1951	1950	Amount	Per cent
Taxes on Commodities—				
Sales Tax.....	470,627	415,222	55,405	13.3
Automobiles, rubber tires and tubes.....	70,841	38,193	32,648	85.5
Beverages.....	7,212	1,627	5,585	343.3
Candy and chewing gum.....	10,880	1,030	9,850	956.3
Cigars, cigarettes and tobacco.....	85,199	83,498	1,701	2.0
Cigarette papers and tubes.....	7,734	7,223	511	7.1
Electric appliances.....	2,080		2,080	
Furs.....	4,509	2,937	1,572	53.5
Jewellery, watches, ornaments, etc.....	6,459	4,077	2,382	58.4
Matches and lighters.....	1,161	1,091	70	6.4
Phonographs, radios and tubes.....	5,548	3,101	2,447	78.9
Toilet preparations and soaps.....	4,552	4,316	236	5.5
Trunks, bags, luggage, etc.....	2,604	2,257	347	15.4
Wines.....	2,225	2,126	99	4.7
Sundry.....	4,327	2,310	2,017	87.3
Taxes on Services—				
Transportation and communication.....		3,967	-3,967	-100.0
Stamps, including payment of taxes on jewellery, chinaware, cabaret attendance, etc.....	10,945	9,898	1,047	10.6
Licences, interest and miscellaneous.....	372	370	2	0.5
Less refunds.....	697,274	583,242	114,032	19.6
	10,506	11,785	1,279	-10.9
Total Excise Taxes.....	686,768	571,457	115,311	20.2

Miscellaneous Indirect Taxes

Small amounts of revenue were derived from taxes on the net premium income of insurance companies, the export of electric energy from Canada and the export of furs from the Northwest Territories. Table VII which follows shows the amounts received from these miscellaneous indirect taxes during 1950-51 and 1949-50.

TABLE VII

MISCELLANEOUS INDIRECT TAXES FOR THE YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1951	1950	Amount	Per cent
Tax on insurance premiums.....	4.2	3.8	0.4	10.5
Duty on the export of electric power.....	0.6	0.4	0.2	50.0
Fur export tax.....	0.1	0.1	.....	8.5
Chartered bank note circulation tax.....	.....	0.1	-0.1	-100.0
Total miscellaneous indirect taxes.....	4.9	4.4	0.5	11.4

No revenue was received during the year on account of the chartered banks note circulation tax. In January, 1950, as provided by section 61 of the Bank Act, the Bank of Canada assumed responsibility for the remaining outstanding notes issued by the chartered banks for circulation in Canada.

(3) NON-TAX REVENUES

Non-tax revenues totalled \$233.3 million in 1950-51, an increase of \$27.7 million or 13.5 per cent over the corresponding amount for 1949-50. A comparative summary of non-tax revenues by principal classifications for 1950-51 and 1949-50 is given in Table VIII, which follows:

TABLE VIII

NON-TAX REVENUES FOR THE YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)	
	1951	1950	Amount	Per cent
Post Office.....	90.4	84.5	5.9	7.0
Return on investments.....	89.5	91.5	-2.0	-2.2
Premium, discount and exchange.....	17.6	.....	17.6	.....
Bullion and coinage.....	4.7	4.5	0.2	4.4
Privileges, licences and permits.....	10.1	7.6	2.5	32.9
Proceeds from sales.....	4.1	2.9	1.2	41.4
Services and service fees.....	12.6	11.2	1.5	13.4
Refunds of previous years' expenditures.....	2.1	1.5	0.5	33.3
Miscellaneous.....	2.2	1.9	0.4	21.0
Total non-tax revenues.....	233.3	205.6	27.7	13.5

NOTE: Due to rounding off, columns may not add exactly to totals shown.

Gross post office receipts for 1950-51 amounted to \$105.5 million. After making authorized disbursements from revenue of \$15.1 million for salaries and rent allowances at semi-staff and revenue offices, commissions at sub-offices, transit charges on Canadian mail forwarded through or delivered in foreign countries, etc., net post office receipts credited to budgetary revenues amounted to \$90.4 million. This represented an increase of \$5.9 million over the corresponding amount for 1949-50 and in consequence in 1950-51 post office revenues constituted the largest source in the non-tax category. As costs of operating the Post Office during 1950-51 (excluding the \$15.1 million charged to revenue) totalled \$91.8 million, net costs exceeded net revenues by \$1.4 million. However, in making this comparison it is to be noted that the total shown for post office revenues does not reflect the value of services rendered free of charge to other departments, nor does the total shown for operating expenses reflect any charges for premises owned by the Government and occupied by the Post Office Department or for certain accounting and miscellaneous services provided by other departments.

Return on investments yielded \$89.5 million in 1950-51, compared with \$91.5 million in 1949-50. The decrease of \$2 million was due principally to a reduction of \$6 million in earnings on bonds held in the Securities Investment Account offset by increases of \$3 million in earnings on loans to, and investments in, sundry Crown agencies and of \$0.7 million in interest received on loans to foreign governments. A comparative summary of receipts during 1950-51 and 1949-50 under this heading is given in Table IX, which follows:

TABLE IX
RETURN ON INVESTMENTS FOR THE FISCAL YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
Loans to, and investments in, Crown Agencies			
Bank of Canada.....	19.9	20.7	—0.8
Foreign Exchange Control Board.....	14.8	16.0	—1.2
Canadian National Railways.....	21.8	21.9	—0.1
Central Mortgage and Housing Corporation.....	4.6	2.6	2.0
National Harbours Board.....	4.3	2.6	1.7
Other Crown Agencies.....	2.2	0.8	1.4
	67.6	64.6	3.0
Other Loans and Investments			
Foreign Governments.....	15.9	15.2	0.7
Provincial and Municipal Governments.....	1.3	1.3	.....
Soldier and General Land Settlement Loans and Veterans Land Act Advances.....	3.8	3.4	0.4
Securities Investment Account.....	0.1	6.1	—6.0
Other Loans and Investments.....	0.8	0.9	—0.1
	21.9	26.9	—5.0
	89.5	91.5	—2.0

Interest on loans to, and return on investments in, Crown agencies amounted to \$67.6 million as compared with the corresponding total of \$64.6 million in 1949-50. The principal items in this group were: dividends on the capital stock and profits on operations of the Bank of Canada for the calendar year 1950, \$19.9 million; interest for the period January 1 to September 30, 1950 on loans to, and operating profits for the calendar year 1950 of, the Foreign Exchange Control Board, \$14.8 million; interest on advances to the Canadian National Railways, \$21.8 million; interest on Central Mortgage and Housing Corporation debentures \$4.6 million; interest on advances to the National Harbours Board (including operating profits of the Prescott and Port Colborne elevators), \$4.3 million; and dividends on the capital stock of Eldorado Mining and Refining (1944) Limited, \$1.1 million.

Interest on other loans and investments amounted to \$21.9 million as compared with \$26.9 million in the previous year. The principal items were: interest on loans to foreign governments, \$15.9 million (of which \$15.5 million was for loans under Part II of The Export Credits Insurance Act); interest on loans to provincial governments, \$1.3 million; and interest on advances under the Soldier Settlement and Veterans' Land Acts, \$3.8 million.

The total of \$17.6 million credited as premium, discount and exchange revenue during 1950-51 may be compared with the charge of \$19.7 million included in expenditures in 1949-50. This revenue item arises chiefly from the revaluation of the Government's sterling and United States dollar assets and liabilities reflecting the new exchange rates consequent upon the Government's announcement on September 30, 1950, that it did not propose to establish a fixed parity for the Canadian dollar or to prescribe official fixed rates of exchange.

The net revenue of \$17.6 million during 1950-51 was due mainly to bookkeeping adjustments totalling \$19.3 million reflecting decreases of \$17.4 million in net indebtedness payable in United States dollars (consisting of an exchange credit of \$27.4 million on the revaluation of matured and unmatured funded debt and outstanding interest less a debit of \$10 million on cash held in New York in current and special deposits) and \$1.9 million in net indebtedness payable in sterling (consisting of an exchange credit of \$2.8 million on the revaluation of matured and unmatured funded debt and outstanding interest less a debit of \$0.9 million on cash and

securities held in London). The total revenue of \$19.3 million due to currency revaluations was reduced by net disbursements totalling \$1.7 million, representing for the most part exchange losses due to the purchases and sales of gold, sterling and United States dollars.

(4) SPECIAL RECEIPTS AND CREDITS

Special receipts and other credits for the fiscal year 1950-51 totalled \$93.8 million, an increase of \$42.4 million over the total of \$51.4 million for the preceding year. The following table presents a comparative summary of the principal sources of special receipts and other credits for the last two years.

TABLE X

SPECIAL RECEIPTS AND OTHER CREDITS FOR THE YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
Sale of surplus Crown assets.	19.6	16.3	3.3
Refundable portion of excess profits tax—transfer to revenue of excess reserve set up in previous years.	25.0	.....	25.0
Balance of Canadian Sugar Stabilization Corporation's price stabilization contingency reserve transferred to revenue.	18.7	.....	18.7
Military relief and currency credits arising from war settlements.	9.3	1.2	8.1
Refunds in connection with cost audits and re-negotiation of war contracts	3.6	16.8	—13.2
Sundry other special receipts and credits.	17.6	17.1	0.5
Total special receipts and other credits.	93.8	51.4	42.4

The total of \$19.6 million realized from the disposal of surplus Crown assets represents the net receipts during the fiscal year from Crown Assets Disposal Corporation after allowing for transfers to active assets accounts of amounts applicable to "Balances receivable under agreements of sale of Crown assets". It does not include the residual cash balances or the value of accounts receivable carried by the corporation as at March 31, 1951.

The amount of \$25 million transferred to revenue from the reserve for the refundable portion of the excess profits tax is a bookkeeping adjustment of the amount by which the reserve was estimated to be in excess of requirements.

The sum of \$18.7 million representing the balance of Canadian Sugar Stabilization Corporation's price stabilization contingency reserve was transferred to revenue following the cessation of the corporation's activities.

Receipts in respect of military relief and currency credits arising from war settlements totalled \$9.3 million, an increase of \$8.1 million compared with the amount received in 1949-50. Refunds in connection with cost audits and the re-negotiation of war contracts decreased from \$16.8 million in 1949-50 to \$3.6 million in 1950-51.

Sundry other special receipts and credits amounted to \$17.6 million. The principal items making up this total were: payments received from Central Mortgage and Housing Corporation representing surplus funds in excess of the \$5 million reserve established by the Corporation (\$2.9 million) and proceeds from the sale of Wartime Housing properties, (\$4.4 million); an amount received in connection with operations of Park Steamships Limited, (\$1.8 million); the surplus for 1950-51 of the Canadian Arsenals Limited, (\$1.7 million); and the repayment by Canadian Pacific Railway of loans made under Relief Acts, classified as non-active, (\$1.4 million).

B. EXPENDITURES

In 1950-51, budgetary expenditures were \$452.6 million more than in the preceding year, the total of \$2,901.2 million being 18.5 per cent higher than the corresponding total in 1949-50. This increase was due primarily to the increase of \$397.5 million in National Defence expenditures, the total of which was \$782.4 million or more than double the total defence outlay for the preceding year, and more than a quarter of the aggregate Government expenditures for 1950-51. In addition there were other increases, the chief of which were the special Government contribution of \$75 million to the civil service superannuation account, increases of \$63 million in

payments to the Canadian Wheat Board, \$22 million in payments of family allowances and pensions to the aged and the blind and \$20 million in provincial subsidy and tax rental payments. These increases, and the continuing rise in the general level of costs of goods and services which affected all appropriations more than offset the reductions achieved in interest on the public debt, veterans' benefits, government owned enterprises, other charges, and other expenditure categories.

It has been customary to present in summary form a comparison of expenditures by major classifications for the fiscal year under review with those of the previous year. However, due to the elimination of the category "demobilization and reconversion expenditures" in 1950-51, many payments, which were included under this heading in 1949-50, have been classed as "ordinary expenditures" in the year under review. Consequently, to compare satisfactorily the expenditures of departments as between the two years, it is necessary to consider the combined total of "ordinary" and "demobilization and reconversion" expenditures for 1949-50 in relation to the "ordinary" total for 1950-51. The table which follows presents a comparative summary of the expenditures for the past two years on this basis:

TABLE XI

STATEMENT OF EXPENDITURES BY MAJOR CLASSIFICATIONS FOR THE YEARS ENDED MARCH 31, 1951
and March 31, 1950
(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)	
	1951		1950		Amount	Per cent
	Amount	Per cent	Amount	Per cent		
ORDINARY EXPENDITURE FOR 1950-51 AND ORDINARY AND DEMOBILIZATION AND RECONVERSION EXPENDITURE FOR 1949-50—						
National Defence.....	782.4	27.0	384.9	15.7	397.5	103.3
Public Debt Charges—						
Interest on Public Debt.....	425.2	14.7	439.8	18.0	—14.6	—3.3
Other Debt Charges.....	13.8	0.5	11.0	0.4	2.8	25.5
	439.0	15.2	450.8	18.4	—11.8	—2.6
Family Allowances.....	309.5	10.7	297.5	12.2	12.0	4.0
Subsidies and Compensation to Provinces under Tax Agreements Act (including Transitional Grant to Newfoundland)...	123.9	4.3	103.9	4.2	20.0	19.2
Old Age Pensions and Pensions to Blind Persons.....	103.2	3.6	93.2	3.8	10.0	10.7
Unemployment Insurance Act—						
Administration and Government's Con- tribution.....	52.9	1.8	45.1	1.8	7.8	17.3
Special Government Contribution to Superannuation Account.....	75.0	2.6			75.0	
Premium, Discount and Exchange.....			19.7	0.8	—19.7	—100.0
Agriculture.....	49.8	1.7	47.5	1.9	2.3	4.8
Citizenship and Immigration.....	20.7	0.7	17.7	0.7	3.0	16.9
Mines and Technical Surveys.....	17.6	0.6	23.6	1.0	—6.0	—25.4
National Revenue.....	48.5	1.7	50.6	2.1	—2.1	—4.2
Post Office.....	91.8	3.2	82.6	3.4	9.2	11.1
Public Works.....	73.6	2.5	67.1	2.8	6.5	9.7
Resources and Development.....	31.2	1.1	25.4	1.0	5.8	22.8
Trade and Commerce.....	41.1	1.4	41.2	1.7	—0.1	—0.2
Transport.....	62.3	2.1	52.5	2.1	9.8	18.7
Veterans Affairs.....	209.3	7.2	228.4	9.3	—19.1	—8.4
Other Departments.....	148.7	5.1	138.2	5.7	10.5	7.6
Total.....	2,680.5	92.5	2,169.9	88.6	510.6	23.5
CAPITAL EXPENDITURE.....	15.6	0.5	22.9	0.9	—7.3	—31.9
SPECIAL EXPENDITURE.....	114.5	3.9	37.9	1.5	76.6	202.1
GOVERNMENT OWNED ENTERPRISES.....	8.5	0.3	52.4	2.1	—43.9	—83.8
OTHER CHARGES.....	82.1	2.8	165.5	6.8	—83.4	—50.4
GRAND TOTAL EXPENDITURE.....	2,901.2	100.0	2,448.6	100.0	452.6	18.5

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

As a statement of accountability or stewardship it is appropriate that the expenditures should be reported to Parliament on the basis of the classifications adopted in the Estimates, and accordingly in the accounting statements in subsequent sections of this report and in the analysis of the year's expenditures later in this section of the survey, the usual accounting classifications have been followed. However, classifications of expenditures by function or purpose on the one hand, and by object or type of goods or service acquired on the other, supplement the information contained in statements of expenditure by departmental or administrative units. In the table which follows a classification of expenditures by major function or purpose is presented in the form adopted last year. It is intended that a statement of expenditures classified by object and further refinements in the functional classification will be introduced in subsequent years but the following table is presented as being broadly indicative of the proportion of government expenditures devoted to each of the major functions of government during the year under review. For purposes of comparison, expenditures for the two preceding years and for the last pre-war year have been compiled on the same basis.

TABLE XII

BUDGETARY EXPENDITURES CLASSIFIED BY FUNCTION FOR THE FISCAL YEARS 1938-39, 1948-49, 1949-50 AND 1950-51

	1938-39		1948-49		1949-50		1950-51	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$ millions	%	\$ millions	%	\$ millions	%	\$ millions	%
Public Debt Charges.....	133.2	24	475.2	22	450.8	18	439.0	15
Subsidies and Tax Rental Payments to Provinces.....	21.2	4	101.5	5	103.9	4	123.9	4
National Defence.....	36.1	6	272.4	12	387.2	16	787.3	27
Veterans Affairs.....	55.9	10	277.0	13	246.6	10	216.5	7
Health, Welfare and Social Security.....	64.8	12	433.8	20	488.4	20	536.4	19
Resources and Industrial Development.....	59.8	11	154.7	7	183.6	8	240.4	8
Transportation and Communication.....	130.8	24	202.7	9	243.3	10	217.7	8
General Government.....	47.6	8	138.9	6	162.9	7	246.1	9
Other Unclassified Expenditure.....	3.7	1	119.7	6	181.9	7	93.9	3
	553.1	100	2,175.9	100	2,448.6	100	2,901.2	100

(1) ORDINARY EXPENDITURES

National Defence

National defence expenditures, which amounted to \$782.4 million in 1950-51, constitute the largest class of government expenditures, representing 27.0 per cent of the over-all total for the fiscal year. This total, representing an increase of \$397.5 million, is more than double the sum of \$384.9 million spent on national defence in 1949-50. The following table shows a comparative summary of the expenditures on national defence for the last two years:

TABLE XIII

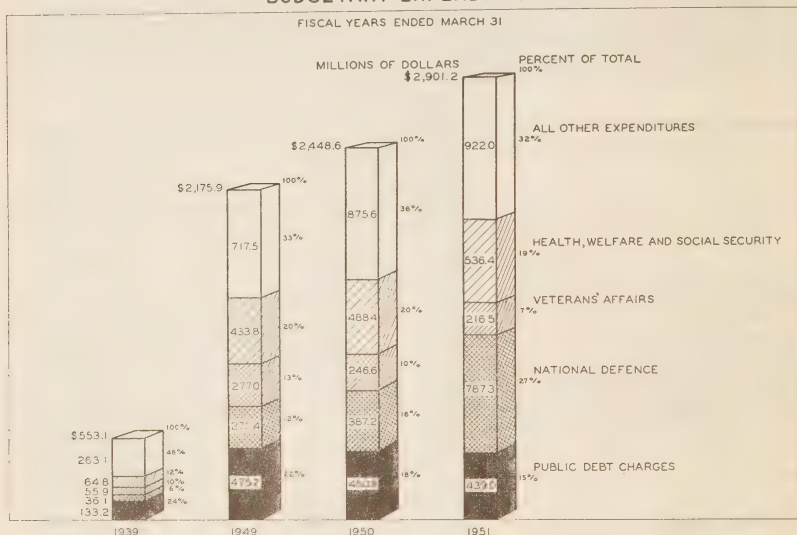
NATIONAL DEFENCE EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
Army, Navy and Air Services.....	545.6	348.0	197.6
Defence Research and Development.....	23.4	22.4	1.0
Defence Appropriation Act, 1950 sec. 3.....	195.4	.....	195.4
Pensions—Militia Pensions Act.....	5.0	5.0	.....
Government's contribution to the Permanent Forces Pension Fund.....	12.0	9.0	3.0
Sundry Services.....	1.0	0.5	0.5
	782.4	384.9	397.5

Expenditures for Army, Navy and Air Services increased by \$197.6 million, the total for 1950-51 being \$545.6 million. The amount of \$195.4 million shown under "Defence Appropriation Act, 1950, sec. 3," represents the value of defence equipment and supplies transferred to parties to the North Atlantic Treaty. Under the provisions of this section, an amount equal to the estimated present value of the equipment and supplies so transferred was paid into a special "Defence Equipment Replacement Account", to be available subsequently for the purchase of equipment or supplies for the naval, army or air services of the Canadian Forces.

BUDGETARY EXPENDITURE



Public Debt Charges

Public debt charges constituted the second largest single item of government expenditure in 1950-51 comprising 15.2 per cent of the over-all total, but due to a substantial decrease in interest on public debt the total of \$439 million was \$11.8 million less than the corresponding amount for the previous year. Interest on public debt amounted to \$425.2 million, the decrease of \$14.6 million from the total for 1949-50 being attributable primarily to a reduction in the outstanding unmatured funded debt. A reduction of \$18.5 million in the payment of interest on the outstanding funded debt, of which \$18.1 million was on debt payable in Canada, was offset by an increase of \$3.9 million in interest paid or credited to various annuity, insurance, superannuation, deposit and trust accounts.

Other public debt charges, including the annual charges for the amortization of loan discounts, premiums and commissions, the costs of new loan flotations (not amortized), and certain miscellaneous charges for debt servicing amounted to \$13.8 million as compared with \$11 million for the previous year and brought the total of all debt charges for the year to \$439 million.

The following table presents a summary of public debt charges for 1950-51 and the corresponding figures for the preceding year. Statements in greater detail are given in Appendices 7, 8, 9 and 10, pages 112 to 117 of this Part.

TABLE XIV

INTEREST AND OTHER PUBLIC DEBT CHARGES FOR THE FISCAL YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
Interest on Public Debt—			
Funded Debt and Treasury Bills—			
Payable in Canada.....	376.0	394.1	—18.1
Payable in London.....	1.8	2.2	—0.4
Payable in New York.....	12.3	12.3	.....
	390.1	408.6	—18.5
Deposit and Trust Accounts.....	2.8	2.4	0.4
Insurance Pension and Guaranty Accounts.....	32.3	28.8	3.5
Total Interest on Public Debt.....	425.2	439.8	—14.6
Annual Amortization of bond discounts and commissions.....	12.5	9.7	2.8
Servicing of public debt.....	0.4	0.5	—0.1
Cost of loan flotations.....	0.9	0.8	0.1
Total Public Debt Charges.....	439.0	450.8	—11.8

When considering the magnitude of these public debt charges and the burden which they impose upon the public treasury, it should be borne in mind that although interest on public debt amounted to \$425.2 million in 1950-51, a substantial portion of the debt is attributable to or is invested in productive or earning assets. Accordingly, in calculating the net burden of the Government's annual interest charges, the income received from loans, investments and other productive assets should be taken into account. In 1950-51, the aggregate return on loans and investments, as shown in Table IX, was \$89.5 million. The deduction of this amount from the gross total of \$425.2 million referred to above would reduce that figure to \$335.7 million. The comparable figure for 1949-50 was \$348.3 million and for 1938-39, \$114.8 million. Measured as a percentage of the gross national product for the calendar year ending within the fiscal year, the relative burden of the government's *net* interest charges was 1.89 per cent in 1950-51 compared with 2.17 per cent in 1949-50 and 2.22 per cent in 1938-39.

Subsidies and Tax Rental Payments to Provinces

Payments to provinces during 1950-51 for statutory subsidies, the transitional grant to Newfoundland, rentals under the Tax Rental Agreements, and the transfer of certain public utility tax receipts, amounted to \$123.9 million as compared with \$103.9 million in 1949-50. A comparative summary of the payments for the two years is given in the following table:

TABLE XV

SUBSIDIES AND TAX RENTAL PAYMENTS TO PROVINCES FOR THE FISCAL YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
Statutory subsidies.....	18.7	19.2	—0.4
Transitional grant to Newfoundland.....	6.5	6.5	.....
Rentals under Tax Rental Agreements.....	94.1	76.9	17.2
Transfer of certain public utility tax receipts (sec. 7, Chap. 58, Statutes of Canada, 1947).....	4.6	1.4	3.2
	123.9	103.9	20.0

The net increase of \$20 million was the result of several factors. The increase of \$17.2 million in payments under the tax rental agreements was due in part to an increase of \$14.3 million reflecting the appropriate adjustment in the relevant ratios of population and estimates of gross national product on which the payments are based. Under the provisions of the Dominion-Provincial Tax Rental Agreements Act, the Government of Canada collects provincial 5 per cent corporation taxes for the seven provinces participating in the 1947 agreements. Although levied by the provinces, these taxes are administered and collected by the Government of Canada and the proceeds thereof, when finally assessed, are paid to the provinces in lieu of an equivalent (or approximately equivalent) portion of the stipulated tax rental. As payments during 1950-51 were \$2.9 million less than those during 1949-50, tax rentals payments were increased by a corresponding amount. There was also an increase of \$3.2 million in payments of public utility tax receipts. Section 7 of the Dominion-Provincial Tax Rental Agreements Act authorizes the payment to the provinces, whether participating in the agreements or not, of a portion of the taxes collected from corporations, whose main business was the distribution to, or the generation for the distribution to, the public of electrical energy, gas or steam.

The distribution of payments, by provinces, during 1950-51 is given in the following table:

TABLE XVI

SUBSIDIES AND TAX RENTAL PAYMENTS TO PROVINCES FOR THE FISCAL YEAR ENDED MARCH 31, 1951
(In millions of dollars)

	Statutory Subsidies	Rentals under Tax Rental Agreements	Transfer of certain public utility tax receipts	Transitional Grant	Total
Newfoundland.....	1.5	7.2	(¹)	6.5	15.2
Nova Scotia.....	2.0	11.4	0.2		13.6
Prince Edward Island.....	0.7	2.0	(¹)		2.8
New Brunswick.....	1.6	10.1	0.3		12.0
Quebec.....	2.9		1.2		4.1
Ontario.....	3.2		0.8		4.0
Manitoba.....	1.8	14.0	0.2		16.0
Saskatchewan.....	2.1	15.4	(¹)		17.5
Alberta.....	2.1	14.8	0.8		17.7
British Columbia.....	1.0	19.2	1.0		21.2
	18.7	94.1	4.6	6.5	123.9

(¹) Less than \$50,000.

Family Allowances, Old Age Pensions and Pensions to Blind Persons

Payments for family allowances amounted to \$309.5 million in 1950-51, representing approximately 10.7 per cent of the total expenditures for the fiscal year. The increase of \$12 million over the preceding year is attributable to the natural increase in population in the eligible age groups.

Expenditures for old age pensions totalled \$99.3 million. The increase of approximately \$9.6 million over the total for the previous year was due in part to an increase in the numbers receiving aid and in part to the increase from \$30 to \$40 per month in the basic rate of pension provided by legislation enacted in April, 1949, the full effects of which were not reflected in the payments for 1949-50. Pensions to the blind amounted to \$3.9 million in 1950-51, an increase of \$0.4 million over the payments for the previous year.

A comparative summary of the payments for 1950-51 and the preceding year is given in the following table:

TABLE XVII

FAMILY ALLOWANCE PAYMENTS AND FEDERAL CONTRIBUTIONS TO OLD AGE PENSIONS AND PENSIONS TO BLIND PERSONS FOR THE FISCAL YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
Family allowances.....	309.5	297.5	12.0
Federal contributions to old age pensions.....	99.3	89.7	9.6
Pensions to the blind.....	3.9	3.5	0.4
	412.7	390.7	22.0

The distribution of these payments, by provinces, is shown in Table XVIII, which follows:

TABLE XVIII

PAYMENTS OF FAMILY ALLOWANCES AND FEDERAL CONTRIBUTIONS TO OLD AGE PENSIONS AND PENSIONS TO BLIND PERSONS, BY PROVINCES, FOR THE FISCAL YEAR ENDED MARCH 31, 1951

(In millions of dollars)

	Family Allowances	Federal Contributions to	
		Old Age Pensions	Pensions to the Blind
Newfoundland.....	10.2	3.8	0.1
Nova Scotia.....	15.7	6.6	0.3
Prince Edward Island.....	2.5	1.0	(¹)
New Brunswick.....	13.7	5.4	0.4
Quebec.....	99.6	24.5	1.4
Ontario.....	89.0	30.0	0.9
Manitoba.....	16.2	6.0	0.2
Saskatchewan.....	19.2	5.8	0.2
Alberta.....	20.8	5.8	0.2
British Columbia.....	22.0	10.3	0.2
Northwest and Yukon Territories.....	0.6	0.1	(¹)
	309.5	99.3	3.9

(¹) Less than \$50,000.

Unemployment Insurance Act Administration and Government's Contribution

Expenditures in connection with the Unemployment Insurance Act (excluding the Government's payments as employer) amounted to \$52.9 million in 1950-51, an increase of \$7.8 million over the total for 1949-50. Unemployment insurance benefit payments are not charged directly to budgetary expenditures, but to the Unemployment Insurance Fund, which is financed by payments from employers and employees, by interest earned on investments, and by the Government's contribution of an amount equal to one-fifth of the combined employer-employee payments. In addition, the Government assumes the costs of administration, and pursuant to the Terms of Union with Newfoundland, the cost of unemployment benefits to certain residents of that province. It also reimburses the Fund for certain supplementary benefits paid under section 87F (1) of the Act to persons (a) who have exhausted their regular benefit rights in the fiscal year; (b) who have not sufficient contributions to qualify for regular benefit but who have 90 contributions in the fiscal year; (c) who were employed in lumbering and logging for at least 90 days in any period of 12 months falling within the year and a half prior to claim; and (d) who are engaged in an employment which was not insurable but has been declared

insurable in the 12 months prior to the claim. During 1950-51, the Government's contribution was \$26.1 million, an increase of \$5 million over that for the previous year and costs of administration were \$21.9 million compared with \$20.4 million in 1949-50.

Payments of unemployment benefits to residents of Newfoundland amounted to \$3 million, a decrease of \$0.6 million as compared with the total paid in 1949-50. Supplementary benefits under section 87F(1) of the Act totalled \$1.8 million for the fiscal year.

During 1950-51, combined employer-employee payments to the Fund amounted to \$130.7 million, and the Government's contribution as noted above was \$26.1 million. Benefit payments from the Fund during the fiscal year totalled \$89.6 million. At March 31, 1951, the balance of the Fund was \$680.1 million, of which \$665.8 million was invested in securities (including \$5 million accrued interest).

Government Contributions to the Civil Service Superannuation Account

An amount of \$75 million was transferred to the Civil Service Superannuation Account during the fiscal year as a special Government contribution of a portion of the amount by which the liabilities as estimated by the actuaries exceed the balance in the account. This special contribution is in respect of a substantial deficiency which has accumulated in the account over many years due for the most part to increases in the general level of salaries and to the practice heretofore followed of not matching employees' prior service contributions with an equal Government contribution. It is in addition to the transfer to the account of \$6.9 million representing the Government's annual contribution of an amount equal to the estimated current payments of individual contributors in the previous fiscal year.

Veterans Affairs

Expenditures of the Department of Veterans Affairs amounted to \$209.3 million for 1950-51, a decrease of \$19 million from the total of \$228.3 million for the previous fiscal year. The table which follows presents a comparative summary of the expenditures for the last two years:

TABLE XIX

VETERANS AFFAIRS EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1951 AND MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (-)
	1951	1950	
Pensions (World Wars I and II and Northwest Rebellion 1885).....	95.5	96.1	-0.6
Treatment and after care of returned soldiers and allowances to veterans and dependents.....	71.7	69.8	1.9
War service gratuities and re-establishment credits.....	16.9	22.5	-5.6
Post-discharge rehabilitation benefits.....	13.5	25.1	-11.6
Soldier Settlement and Veterans' Land Acts.....	6.3	7.4	-1.1
Hospital accommodation and facilities.....	3.0	3.8	-0.8
Departmental administration and sundry.....	2.4	3.6	-1.2
	209.3	228.3	-19.0

The net decrease of \$19 million is attributable chiefly to decreases of \$11.6 million in post-discharge rehabilitation benefit payments and \$5.6 million in war service gratuities and re-establishment credits. An increase of \$1.9 million in treatment and after care of soldiers and allowances to dependents is offset by reductions totalling \$3.7 million in expenditures under the Soldier Settlement and Veterans' Land Acts, and for pensions, hospital accommodation and facilities, departmental administration and sundry services.

(2) CAPITAL EXPENDITURES

Expenditures totalling \$15.6 million were charged to capital account during the fiscal year as compared with \$22.9 million in the previous fiscal year. The principal items in this category

were the costs of constructing and improving civil airways and airports and of dredging the St. Lawrence ship channel, and expenditures for the enlargement of dock and terminal facilities at North Sydney, N.S., and for the reconditioning, outfitting and transporting to their operating base of vessels for Pacific Ocean weather station service.

(3) SPECIAL EXPENDITURES

Special expenditures amounted to \$114.5 million for the fiscal year, an increase of \$76.6 million compared with the total of \$37.9 million for 1949-50. There were increases of \$63 million in payments to the Canadian Wheat Board, \$11.6 million in emergency grants and expenditures in connection with flood and fire disasters; \$9.9 million in expenditures on agricultural and other projects, and \$0.9 million in payments to certain Crown corporations for reimbursement of the costs of services rendered by them in purchasing materials and procuring the construction of defence projects for the Department of National Defence. These increases were partially offset by a decrease of \$8.8 million in advances to the Prairie Farm Emergency Fund under the Prairie Farm Assistance Act, 1939. Table XX, which follows, presents a comparative summary of special expenditures for the past two years.

TABLE XX

STATEMENT OF SPECIAL EXPENDITURES FOR THE FISCAL YEARS ENDED MARCH 31, 1951 AND
MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (-)
	1951	1950	
Agricultural and Other Projects.....	24.7	14.8	9.9
Prairie Farm Assistance Act, 1939—			
Administration.....	0.4	0.4	
Advances to Prairie Farm Emergency Fund.....	4.3	13.1	-8.8
Canadian Wheat Board—			
Deficit in 1947 crop account, Flax Division.....		0.2	-0.2
Deficit in 1948 crop account, Flax Division.....	2.5	3.9	-1.4
Deficit in 1948 crop, rapeseed account.....		0.4	-0.4
Payment <i>re</i> 1945-50 Wheat Pool.....	65.0		65.0
Reimbursement for expenses incurred in the administration of delivery quotas and permit regulations, etc.....	0.1	0.1	
Emergency Grants and Expenditures—			
Canada's share of the cost of repairing and reconstructing dykes, and other protection of works in the Fraser Valley.....		4.0	-4.0
Canada's share of the cost of planning and constructing emergency works to safeguard against the danger of floods in the Red River Valley.....	1.9		1.9
Grant to assist the Province of Manitoba <i>re</i> Red River Floods, 1950.	12.5		12.5
Grant to assist the Province of Quebec <i>re</i> Rimouski fire, 1950.....	1.0		1.0
Grant to assist the Province of Quebec <i>re</i> Cabano fire, 1950.....	0.2		0.2
Reimbursement to Canadian Commercial Corporation for expenses in purchasing materials, etc., on behalf of Department of National Defence.....	1.4	1.0	0.4
Expenses incurred by Defence Construction Ltd., in procuring the con- struction of defence projects on behalf of Department of National Defence.....	0.5		0.5
Total Special Expenditures.....	114.5	37.9	76.6

The amount of \$65 million represents the amount authorized by Parliament to be paid to the Canadian Wheat Board to be added to the amount available for distribution in settlement of the 1945-50 wheat pool to holders of participation certificates.

(4) GOVERNMENT OWNED ENTERPRISES

Expenditures under this heading consist of the operating deficits of and non-active loans to certain wholly owned governmental enterprises which were established prior to World War II. The following table presents a comparative summary of the expenditures under this category for the last two years:

TABLE XXI

STATEMENT OF EXPENDITURES ON GOVERNMENT OWNED ENTERPRISES FOR THE FISCAL YEARS ENDED
MARCH 31, 1951 AND MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
Net Income Deficits—			
Canadian National Railways.....	3.3	42.0	—38.7
Canadian National (West Indies) Steamships, Ltd.....	1.0	0.5	0.5
Prince Edward Island Car Ferry and Terminals.....	1.3	1.2	0.1
Trans-Canada Airlines.....	1.3	4.3	—3.0
National Harbours Board.....	0.2	0.1	0.1
	7.1	48.1	—41.1
Loans and Advances, Non-Active—			
National Harbours Board.....	1.5	4.2	—2.8
Total Government Owned Enterprises.....	8.5	52.4	—43.9

The decrease of \$43.9 million as compared with the total expenditures under this heading in the previous year is due primarily to the decrease of \$38.7 million in the deficit of the Canadian National Railways from \$42 million for the calendar year 1949 to \$3.3 million for the year 1950. It should be noted that the overall C.N.R. deficit includes all interest charges paid on government advances and that although the charges to the government's expenditures for 1950-51 reflect the absorption of the C.N.R.'s total deficit of \$3.3 million, an amount of \$21.8 million received from the railways for interest on advances is included in the government's revenues under "Return on Investments".

Other items contributing to the overall reduction included decreases of \$3 million in the deficit of Trans-Canada Airlines for the calendar year 1950 as compared with that for 1949, and of \$2.8 million in non-active advances to the National Harbours Board. These were offset in part by small increases of \$0.5 million in the deficit of Canadian National (West Indies) Steamships, Ltd. and \$0.1 million in the operating deficit of Churchill Harbour.

(5) OTHER CHARGES, INCLUDING THE WRITE-DOWN OF ASSETS

Expenditures for the fiscal year in this category amounted to \$82.1 million, a decrease of \$83.4 million compared with the total of \$165.5 million for 1949-50. The decrease is attributable to the absence from the accounts for the year under review of any items comparable to the charges in 1949-50 of \$62.3 million in connection with the assumption by Canada of part of the debt of Newfoundland in accordance with the Terms of Union, and of \$21.7 million in connection with the write-down of certain active assets to non-active accounts.

The principal item was again the amount of \$75 million transferred to the general reserve established in 1940-41 to provide for possible losses on the ultimate realization of active assets. Up to and including the fiscal year 1946-47 \$25 million was set aside annually, but to offset the charges made to the reserve in recent years and to establish it at a level more commensurate with the magnitude of the Government's active assets in 1947-48 and in succeeding years, the annual provision has been \$75 million. The reserve now stands at \$395.9 million and is equivalent to approximately 7 per cent of the aggregate active assets.

Also included under this classification is the provision for the reserve for conditional benefits under the Veterans' Land Act. Sales of land and chattels are made to veterans at less than cost, conditional upon the terms of the agreement of sale being fulfilled for a period of ten

years. The amount of \$7.1 million charged to expenditures during the fiscal year covers one-tenth of the amount of conditional benefits included in sales to veterans prior to April 1, 1951.

(6) APPROPRIATIONS

While a considerable part of the expenses of the public service are defrayed from moneys granted by Parliament in the annual Appropriation Acts, substantial payments are also made under the authority of other acts. These statutory authorities differ from the annual Appropriation Acts in that they authorize the payment of the specified charges and expenses out of the Consolidated Revenue Fund for such definite or indefinite amounts and during such periods of time as the acts may prescribe.

The spending authority granted in the annual Appropriation Acts on the other hand is of definite duration, and any unused balance of a vote lapses at the end of a fiscal year for which it is granted and is written off, as required by section 32(1) of The Consolidated Revenue and Audit Act.

The following is a summary of budgetary expenditures and outlays for active loans, investments and working capital advances, under the authority of annual Appropriation Acts and various other statutory authorities, during the fiscal year ended March 31, 1951. Statements in greater detail, classified by departments, appear on pages 66 and 68.

TABLE XXII

SUMMARY OF BUDGETARY EXPENDITURES AND OTHER OUTLAYS FOR LOANS, INVESTMENTS AND WORKING CAPITAL ADVANCES UNDER ANNUAL AND STATUTORY APPROPRIATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1951

(In millions of dollars)

	Appropriations			Utilized			Lapsed		
	Voted	Statutory	Total	Voted	Statutory	Total	Voted	Statutory	Total
Budgetary Expenditures. . .	1,719.3	1,308.4	3,027.7	1,592.8	1,308.4	2,901.2	126.5	.....	126.5
Loans, Investments and Working Capital Advances	114.4	714.7	829.1	75.4	714.7	790.1	39.1	.....	39.1
Total.	1,833.7	2,023.1	3,856.8	1,668.2	2,023.1	3,691.3	165.5	.....	165.5

Amounts totalling \$1,833.7 million were granted by Parliament in Appropriation Acts Nos. 2, 3 and 4, 1950, Appropriation Act No. 2, 1951, and the Defence Appropriation Act, 1950 for the expenses of the public service for the fiscal year ended March 31, 1951. Disbursements under the authority of these grants amounted to \$1,668.2 million, of which \$1,592.8 million was for budgetary expenditures, and \$75.4 million for outlays for certain active loans, investments and working capital advances. Consequently, \$165.5 million or 9 per cent of the total provided in the Annual Appropriation Acts was unspent at the close of the fiscal year and lapsed and was written off under the provisions of section 32(1) of The Consolidated Revenue and Audit Act, 1931.

Expenditures during 1950-51, under the authority of statutes authorizing payments from the Consolidated Revenue Fund for specified purposes without further appropriations amounted in the aggregate to \$1,308.4 million, and outlays during the same period for loans, investments and working capital advances classed as active assets totalled \$714.7 million.

It is to be noted that of the total of \$2,901.2 million for all budgetary expenditures for the fiscal year, \$1,308.4 million or 45 per cent was made under the authority of continuing statutory authorities. A summary of the principal classes of statutory expenditures for 1950-51 and the previous fiscal year is shown in the following table.

TABLE XXIII

SUMMARY OF BUDGETARY EXPENDITURES UNDER STATUTORY APPROPRIATIONS FOR THE FISCAL YEARS
ENDED MARCH 31, 1951, AND MARCH 31, 1950

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
Defence Appropriation Act, 1950, sec. 3.....	195.4	.....	195.4
Interest and other public debt charges.....	(1)438.7	(1)450.3	-11.6
Family allowances.....	309.5	297.5	12.0
Subsidies and special compensation to provinces.....	123.9	103.9	20.0
Old age pensions and pensions to blind persons.....	103.2	93.2	10.0
Provision for reserve for possible losses on ultimate realization of active assets.....	75.0	75.0	.....
Assumption of Newfoundland debt.....	.....	62.3	-62.3
War service gratuities and re-establishment credits.....	16.9	22.5	-5.6
Write-down of active assets.....	.....	21.7	-21.7
	1,262.6	1,126.4	136.2
All other statutory expenditures.....	45.8	75.0	-29.2
Total.....	1,308.4	1,201.4	107.0

(1) Does not include expenditures under annual appropriation acts of \$0.3 million for 1950-51 or \$0.5 million, for 1949-50 for servicing of public debt.

3. THE CASH ACCOUNTS

In the preceding section of this survey, the budgetary accounts of the Government have been described in some detail, and the budgetary revenues and expenditures and surplus for 1950-51 have been analyzed and compared with the corresponding figures for the previous fiscal year. However, the full scope of the Government's financial operations are not reflected in the budgetary accounts; cash receipts from and cash payments to the public and the consequent cash surplus or deficit are more significant factors in assessing the impact of the Government's financial transactions as a whole upon the other sectors of the Canadian economy. Before proceeding to analyze the cash transactions, two preliminary comments should be made.

In the first place, it should be noted that some of the revenues and expenditures which are taken into account in determining the Government's budgetary surplus or deficit are merely bookkeeping or accounting entries which do not involve the current receipt or disbursement of cash. In the second place, it should be pointed out that the financial operations of the Government are not confined to the collection of revenues and the making of expenditures in the strict budgetary or accounting meaning of those terms. While the greater part of all Government financial activities are directly reflected in the budgetary accounts, there are substantial extra-budgetary transactions. Large amounts of cash are received and disbursed in connection with the latter transactions and these receipts and disbursements must be taken into account when measuring the impact of the Government's financial operations upon the economy or analyzing the economic implications of Government spending and the methods by which that spending is financed.

Examples of non-cash budgetary expenditures are the annual provision for the reserve for possible losses on the ultimate realization of active assets; the write-off of a loan or advance where the debt has been cancelled or is no longer collectable; Government contributions to and interest allowed on deposit and trust, and insurance, pension and guaranty accounts; interest accruals on war savings certificates; and the amortization of cash outlay made in one year applicable to subsequent years (such as payments for premiums, discounts and commissions on loans). Examples of non-cash budgetary revenues are interest accruals added to principal on the consolidation of loans, and the transfers to revenue of balances in deferred credits, deposit and reserve accounts.

RECONCILIATION OF BUDGETARY REVENUES AND EXPENDITURES
WITH
CASH RECEIPTS AND PAYMENTS
1950-1951
 (IN MILLIONS OF DOLLARS)

BUDGETARY REVENUES	3,112.5
DEDUCT NON-CASH BUDGETARY REVENUES	43.9
ADD NET ANNUITY, INSURANCE, PENSION, TRUST & OTHER LIABILITY ACCOUNTS RECEIPTS	81.1
REPAYMENTS OF LOANS, INVESTMENTS & WORKING CAPITAL ADVANCES	62.7
CASH RECEIPTS	3,212.4
BUDGETARY EXPENDITURES	2,901.2
DEDUCT NON-CASH BUDGETARY EXPENDITURES	464.1
ADD LOANS, INVESTMENTS & WORKING CAPITAL ADVANCES	592.9
OTHER NON-BUDGETARY DISBURSEMENTS	11.9
NET PURCHASE OF SECURITIES FOR UNEMPLOYMENT INSURANCE FUND, SINKING FUND & SECURITIES INVESTMENT ACCOUNT	94.0
NET RETIREMENT OF FUNDED DEBT	119.0
CASH DISBURSEMENTS	3,254.9
DECREASE IN CASH BALANCES	42.5

The extra-budgetary receipts and disbursements relate to transactions which result in increases or decreases in the Government's assets and liabilities. They do not appear in the Government's income account nor do they enter into the calculation of the annual budgetary surplus or deficit. On the assets side, they consist, for the most part, of advances to and repayments of loans to government agencies, foreign, provincial and municipal governments and other borrowers, to investments in government securities, and to a lesser extent to outlays for the acquisition of inventories of materials which will be used in the future and for services rendered in one year but applicable to the accounts of subsequent years. On the liabilities side, the transactions relate primarily to the issue and redemption of securities representing the funded debt of Canada, and to receipts and payments in connection with the numerous deposit and trust and annuity, insurance and pension funds held or administered by the Government.

As in past years, in considering the flow of money between the Government on the one hand and the public on the other, the public has been defined to include individuals, banks, private corporations, municipal, provincial and foreign governments and international organizations, and also those government corporations which maintain separate bank accounts. Also, following the practice adopted last year, in addition to provisions for reserves, adjustments in the values of assets and liabilities, and the annual amortization of premiums, discounts and commissions on loan flotations, which in the past were treated as non-cash transactions, interest allowed on and transferred to annuity, insurance, superannuation and deposit and trust accounts, the Government's contributions credited to unemployment insurance, annuity, superannuation and other accounts, and amounts deducted or withheld from employees' salary payments are considered as non-cash expenditures in so far as the budgetary accounts are concerned, and cash disbursements when payments are made from the special accounts to which they are credited.

The following summary, supported by a more detailed statement on page 97 shows the nature and extent of the adjustments to the budgetary accounts, for these non-cash and extra-budgetary transactions, and their effect upon the Government's net cash position.

		(In millions of dollars)
Budgetary Revenues		3,112.5
Deduct: Non-cash revenues		43.9
Net cash budgetary revenues		3,068.6
Add: Non-budgetary receipts—		
Net annuity, insurance and liability account receipts	81.1	
Repayment to Government of loans, investments and working capital advances	62.7	
		143.8
Cash Receipts (excluding debt transactions)		3,212.4
Budgetary Expenditures		2,901.2
Deduct: Non-cash expenditures		464.1
Net cash budgetary expenditures		2,437.1
Add: Non-Budgetary disbursements—		
Advances to Foreign Exchange Control Board	475.0	
Advances to Central Mortgage and Housing Corporation	79.4	
Loans to Canadian National Railways	19.9	
Loans to Canadian Farm Loan Board	1.9	
Soldier Settlement and Veterans Land Act Advances	14.6	
Other loans and investments (net)	2.1	
		592.9
Cost of loan flotations (portion to be amortized)	10.0	
Net disbursements from sundry suspense (asset) accounts	1.9	
		604.8
Cash Disbursements (excluding debt transactions)		3,041.9
Cash Surplus Available for Debt Reduction		170.5

The summary indicates that, after adjusting the budgetary revenues for non-cash items and adding non-budgetary receipts, a total of \$3,212.4 million was available to the Government during the fiscal year. Out of this, budgetary cash expenditures of \$2,437.1 million and non-budgetary disbursements of \$604.8 million were made, leaving a cash surplus of \$170.5 million available for debt reduction. The total of non-budgetary receipts amounted to \$143.8 million, made up of \$81.1 million from net annuity, insurance, pension, deposit and trust, and other liability account receipts, and \$62.7 million from the repayment of sundry loans and investments, of which \$43.7 million was from the United Kingdom and other governments, and \$14.7 million from departmental working capital repayments. Non-budgetary disbursements, which amounted to \$604.8 million, consisted of \$475 million for advances to the Foreign Exchange Control Board, \$79.4 million for advances to Central Mortgage and Housing Corporation for housing construction and housing loans, \$19.9 million for advances to the Canadian National Railways, and \$18.6 million for miscellaneous loans and investments and working capital advances (including \$14.6 million for loans to veterans), \$10 million for discounts and commissions on loan flotations, and \$1.9 million for net payments from sundry suspense (asset) accounts.

By utilizing the cash surplus of \$170.5 million and by letting cash balances run down by \$42.5 million, the Government was able to acquire or retire funded debt outstanding in the

hands of the public by a net amount of \$213 million. A reconciliation of the cash surplus of \$170.5 million, the cash applied to the reduction in the outstanding funded debt in the hands of the public, and the net change in the Government's cash position is shown below:

(In millions of dollars)

Cash surplus—or excess of total receipts over disbursements	170.5
Add: Net purchase of securities—	
For Unemployment Insurance Fund	87.7
For Securities Investment Account	0.1
For Sinking Fund Account	6.2
	<hr/>
	94.0
Net retirement of funded debt	119.0
	<hr/>
Net cash applied to the purchase or retirement of outstanding funded debt in the hands of the public	213.0
	<hr/>
Net decrease in cash balances during the fiscal year (excluding blocked currency)	42.5
	<hr/>

The total of \$213 million, representing the cash applied to the purchase or retirement of funded debt outstanding in the hands of the public does not reflect the full amount by which the funded debt was reduced during the year. In addition to these cash operations there were several non-cash transactions which resulted in a further net reduction in the value of outstanding funded debt of \$42.4 million. Of this amount, \$25 million was due to the transfer to revenue of the excess provision for the reserve for the refundable portion of excess profits tax, and \$20.1 million to the reduction in the Government's liability expressed in Canadian dollars of funded debt payable in sterling and United States dollars following the change in the exchange rate after the freeing of the Canadian dollar in September 1950, offset in part by interest accruals on war savings certificates added to principal amounting to \$2.7 million.

As a result of the cash purchase or retirement of funded debt amounting to \$213 million and further reductions due to these non-cash transactions totalling \$42.4 million, the Canadian dollar value of funded debt outstanding in the hands of the public decreased by \$255.4 million, during the fiscal year under review. Of this total, \$94 million represented the net purchase of securities for the several investment portfolios of Government accounts, and \$161.4 million, the decrease in the outstanding balance of the funded debt accounts as shown on the Government's balance sheet on page 75.

4. THE BALANCE SHEET OF CANADA

The Balance Sheet of Canada, as certified by the Auditor General, is presented on pages 74 and 75, on a comparative basis, showing the balances of each of the principal classifications of accounts at March 31, 1951, the corresponding balances at March 31, 1950, and the increase or decrease during the fiscal year 1950-51.

It is followed by explanatory notes and by detailed schedules of the accounts which are also presented on a comparative basis.

Table XXIV which follows presents a summary of the Government's Balance Sheet position as at the close of the fiscal years 1950-51 and 1949-50:

TABLE XXIV
SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT MARCH 31, 1951
AND MARCH 31, 1950
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1951	1950	
LIABILITIES			
Floating debt.....	486.4	505.6	—19.2
Deposit and trust accounts.....	122.0	132.7	—10.7
Insurance, pension and guaranty accounts.....	979.3	810.9	168.4
Deferred credits.....	11.6	11.0	0.6
Sundry suspense accounts.....	258.4	70.8	187.6
Province debt accounts.....	11.9	11.9	.....
Reserve for certain contingent liabilities.....	26.9	19.8	7.1
Funded debt.....	15,026.8	15,188.1	—161.4
	16,923.3	16,750.8	172.6
ACTIVE ASSETS			
Cash and other current assets.....	1,820.2	1,461.4	358.8
Loans to, and investments in, Crown agencies.....	1,257.3	1,155.0	102.3
Other loans and investments.....	2,678.0	2,711.0	—33.0
Sinking funds and other investments held for the retirement of debt.....	22.7	17.2	5.5
Province debt accounts.....	2.3	2.3	.....
Deferred charges.....	60.0	62.6	—2.5
Sundry suspense accounts.....	45.4	17.6	27.8
Total Active Assets.....	5,885.9	5,427.0	458.8
Less: Reserve for possible losses on ultimate realization of active assets.....	395.9	320.9	75.0
Net Active Assets.....	5,490.0	5,106.1	383.8
NET DEBT (Excess of liabilities over net active assets).....	11,433.3	11,644.6	211.3

NOTE: Details may not add to totals shown as figures are rounded to nearest hundred thousand.

Structure of the Balance Sheet

The assets and liabilities of the Government of Canada are set out in the balance sheet so as to disclose the amount of the net debt. Since 1920, the practice has been to offset only what are designated as "active" assets against the gross liabilities in determining the net debt. The following explanation was given by the Minister of Finance in the budget speech of May 18, 1920:

"Assets which are not readily convertible, as the specie reserve is convertible, or are not interest producing, are not such assets as ought to be deducted from the gross debt. They are inactive, they are items of such a character as might well be placed in a suspense account. At any rate, whatever may be their future value, however great it may be, they are not assets of such a character as to directly reduce the gross debt any more than the other capital accounts of the country ought to be deducted from it."

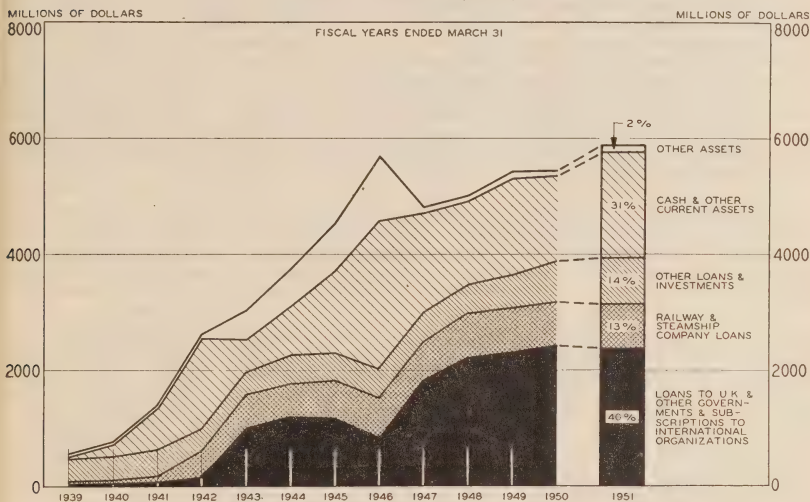
Since 1920, there has been no essential change in the basic form of the balance sheet although certain changes in the classification of accounts has been made from time to time. In 1940-41, a reserve for possible losses on the ultimate realization of active loans and advances was established; in 1943-44 the reserve was extended to cover possible losses on all active assets, and comprehensive changes in the account classifications were made; and in 1948-49 certain refinements were made in the classification of active assets.

The liabilities of the Government, as shown in the balance sheet as at March 31, 1951, include:

- (a) the outstanding unmatured funded debt, consisting of bonds, deposit certificates, treasury notes, treasury bills and the estimated refundable portion of the excess profits tax;

- (b) the floating debt, consisting of the matured funded debt outstanding, outstanding cheques and interest and similar obligations payable on demand;
- (c) sundry funds deposited with the Receiver General of Canada or held in trust for various purposes;
- (d) amounts to the credit of various annuity, insurance, pension and guaranty accounts;
- (e) deferred credits, consisting of balances whose ultimate accounting treatment is known, but which are held until certain conditions are fulfilled;
- (f) sundry suspense accounts, consisting of balances where some uncertainty as to disposition exists;
- (g) province debt accounts, representing settlements arising out of agreements at the time of Confederation; and
- (h) reserves for certain contingent liabilities.

TOTAL ACTIVE ASSETS



The indirect or contingent liabilities of the Government are not reflected in the balance sheet but are set out in a supplementary statement.

Offsetting these liabilities, and in a measure explaining their existence—as a substantial portion of the total debt is attributable to them—are the Government's active assets. For the most part, these consist of assets which yield interest, profits or dividends, and in addition very liquid assets such as cash and departmental working funds. At March 31, 1951, the principal classes of active assets were:

- (a) cash and other current assets including advances for the acquisition of gold and foreign exchange, securities held in the Securities Investment Account, and working capital advances to Government departments and crown corporations;
- (b) loans to and investments in crown agencies;
- (c) other loans and investments, including loans to provincial, municipal, United Kingdom and other governments, subscriptions to international organizations, and a number of miscellaneous advances to veterans and others;
- (d) sinking fund and other investments held for the retirement of unmatured funded debt;
- (e) province debt accounts arising, as in the case of the similar liability category, out of the Confederation settlements;
- (f) deferred charges, representing certain loan flotation costs in the process of being amortized over the life of the loans;
- (g) sundry suspense accounts.

A reserve for possible losses on the ultimate realization of active assets is not shown as a liability, but is deducted from the total of the active assets.

The excess of the gross liabilities over the active assets (or the accumulated overall deficit since Confederation) is designated as the "net debt" and is set out in a separate schedule to the balance sheet. It is represented by:

- (a) the non-active assets which consist of expenditures on certain government-owned properties or public works designated as capital in the schedules to the Appropriation Acts, and those loans and advances which are regarded currently as neither productive of revenue nor readily realizable; and
- (b) the balance of the Consolidated Deficit Account, which is the accumulation of the excess of expenditures over revenues since Confederation, exclusive of capital expenditures and other charges to non-active accounts.

With certain exceptions taxes and revenues receivable, revenue and other asset accruals and inventories of materials, supplies and equipment are not recorded as active assets on the balance sheet, nor are public works and buildings or other capital assets. Schedules of capital works are included as non-active assets under the "Net Debt" heading, but the costs associated with their acquisition were charged to expenditures at the time of construction or purchase and they are not considered as legitimate offsets to the gross debt. As no provision for depreciation has been made the capital schedules do not present a current valuation of existing capital works; the purpose is essentially to maintain a historical record of such outlay and to explain in some measure how the net debt was incurred. Moreover, as they include only those items paid from appropriations designated as capital in annual Appropriation Acts (and departmental practices vary in this regard) they are not an all-inclusive list of capital expenditures.

On the liability side, interest on the public debt accrued but not due (except for War Savings Certificates), accounts payable, commitments under contracts and other accrued liabilities are not taken into account in determining the obligations of the Government.

In effect, the accounts are maintained on a "receipts" basis in respect of revenues and a "payments" basis in respect of expenditures, with certain modifications to facilitate the maintenance of accounting control over certain assets and liabilities and to provide for valuation adjustments for active assets in anticipation of possible losses on ultimate realization.

The problems involved in the preparation of a balance sheet or statement of assets and liabilities of a government are exceedingly complex. Many factors must be considered in determining how the government's voluminous and varied transactions should be recorded and brought into focus in a clear and comprehensive statement, but the central problem is the selection of the accounting basis which is most suitable for the purpose. Generally speaking, there are two accepted bases or systems of accounting. On the one hand is the "cash" basis under which revenues are accounted for when received in cash and expenditures are accounted for when paid. On the other hand is the "accrual" basis under which revenues are accounted for when earned or due, even though not collected, and expenditures are accounted for when the liabilities are incurred whether payment is made in that accounting period or not.

The accounts of Canada are maintained on a cash basis, but certain modifications have been introduced to facilitate the maintenance of control over certain assets and liabilities, to provide for asset valuation adjustments, and to bring into the accounts of each fiscal year the greater part of the expenditure transactions relating to that year. Revenues are reported on a cash basis and consequently taxes assessed and due and other revenues receivable or accrued are not set up on the balance sheet as assets although for administrative purposes comprehensive departmental records of tax assessments and accounts receivable are maintained. On the expenditure side commitments under contracts and other accounts payable are not recorded as liabilities on the balance sheet, but under the provisions of section 32(1) of The Consolidated Revenue and Audit Act, 1931, for thirty days after the end of each fiscal year, payments for the discharge of debts properly applicable to the old year may be made and charged thereto. This is a significant modification of pure "cash" accounting, and brings into the year's transactions a substantial part of those expenditures which on the accrual basis would be carried to the balance sheet as accounts payable. In other respects the expenditure accounts reflect refinements of the cash basis. For example, interest on the public debt is charged with interest when it becomes due rather than when it is paid, (although, except in the case of War Savings Certificates, interest accrued but not due is not set up as a liability). Again, discounts and commissions on loans are not charged to expenditures in the year in which they are paid, but are set up as deferred charges on the balance sheet and are amortized or written off to expenditures over the period of the loan. Losses on loans and advances and on other assets classed as active are not generally charged to expenditures in the year in which the loss is

sustained; instead provision is made annually for a reserve for possible losses on the realization of active assets to which the ultimate loss when determined and authorized may be charged.

These examples will serve to indicate that while revenues are reported on a cash basis, in expenditure reporting substantial modifications have been made in the cash basis to achieve some of the advantages which accrual accounting would produce. The practice is essentially conservative in that on the one hand a substantial part of the budgetary liabilities are set up or are otherwise taken into the accounts, and on the other, tax and other revenue assessments and accounts receivable are not treated as active assets or taken into revenue until collected.

The balance sheet as adopted in 1920 was designed to present a comprehensive and comprehensible picture of the assets and liabilities of the Government, and succeeding revisions have been made to improve the manner of presentation. To a substantial degree it is believed that the present balance sheet fulfills the original intention. However, as stated in the report last year, there is undoubtedly room for further improvement, and more satisfactory methods of recording and classifying expenditures for the acquisition of capital assets, of controlling inventories of materials, supplies and equipment, and of recording the Government liability in respect of those insurance, pension and annuity funds which are based on life contingencies, are still under review. It is intended that improvements in respect of these and other matters may be made in succeeding reports. However, the accounting system of the Government must be geared to serve the requirements of Parliament and so long as Parliamentary control over revenues and expenditures is predicated on the operation of the Consolidated Revenue Fund, which is by law a cash account, it would seem appropriate to retain the main principles of the cash basis of accounting, although in certain particulars refinements and modifications may be advisable.

In the present report two changes in the manner of presentation have been made: (1) a new schedule has been added to the balance sheet to record sinking fund and other investments held for the retirement of unmatured funded debt, and (2) the net debt, which was formerly shown on the balance sheet under a threefold classification as (a) capital expenditures, (b) other non-active assets, and (c) Consolidated Deficit Account is now recorded as a single item.

The new schedule "Sinking fund and other investments held for the retirement of unmatured funded debt" records the sterling cash and securities held for the retirement of the 3 per cent Newfoundland 1943-63 guaranteed stock which were formerly shown under "Cash and other current assets". At March 31, 1951, it recorded (a) sinking fund investments in the 1943-63 stock, and (b) sterling acquired in accordance with special arrangements with the United Kingdom whereby Canada accepts sterling in respect of sales in European markets of Newfoundland codfish. Proceeds from the latter are available only for the redemption of 1943-63 Newfoundland stock and are used to acquire additional amounts of stock, or are invested temporarily in United Kingdom treasury bills. As these investments are earmarked for specific purposes, it has seemed more appropriate to exclude them from the "Cash and other Current Assets" category, and to record them in a new schedule.

The change in the manner of reporting the Net Debt of Canada is designed to eliminate a certain degree of duplication involved in the former method of recording revenues and expenditures. Amounts written down from active to non-active accounts are charged to budgetary expenditures in the year in which the write-down occurs. If subsequently such items were written-off from non-active accounts to Consolidated Deficit Account, it was the practice to charge budgetary expenditure again, but as the second entry did not affect the budgetary surplus or deficit or alter the balance of the net debt, it was necessary to offset the charge to Consolidated Deficit Account in the year's expenditure by an equivalent credit to non-active accounts in the year's revenues. It has been decided to eliminate this duplication, and in this year's accounts such charges and credits are excluded in calculating the total of budgetary revenues and expenditures. The net debt is shown as a single item on the balance sheet, but in the supporting schedule and in the "Explanatory Notes on the Balance Sheet" on page 78 the internal adjustments in the net debt account are shown. There were only two items of this nature during the year: the write-down from the non-active assets to Consolidated Deficit Account of (a) trading losses amounting to \$8,299,183.77 sustained in the operation of the Securities Investment Account pursuant to Vote 584, (which were included as budgetary expenditures in 1949-50), and (b) the established losses totalling \$12,126.49 in the Seed Grain and Relief Account of the Department of Resources and Development.

(1) ANALYSIS OF CHANGES IN PRINCIPAL LIABILITY CLASSIFICATIONS DURING 1950-51

There was an increase of \$172.6 million during the fiscal year in the gross liabilities of the Government recorded on the Balance Sheet. The two most important increases were \$168.4 million in insurance, pension and guaranty accounts (attributable principally to increases of \$57.2 million in the government annuities account and \$85.6 million in the civil service superannuation account) and \$187.6 million in sundry suspense accounts (due mainly to the undisbursed balance of \$175.5 million in the account established pursuant to section 3 of the Defence Appropriation Act, 1950, to record the value of defence materials and supplies transferred to members of the North Atlantic Treaty Organization).

The most significant reduction in the liabilities was the substantial decrease in the outstanding unmatured funded debt of the Government from \$15,188.1 million at March 31, 1950 to \$15,026.8 million at March 31, 1951. This net reduction of \$161.4 million compares with similar reductions of \$396.9 million in 1949-50, \$372.3 million in 1948-49, and \$584.5 million in 1947-48.

Floating Debt

Floating debt decreased by \$19.2 million in 1950-51. Increases of \$6.2 million in the Government's liability for matured funded debt payable in New York and of \$2.2 million for post office money orders, etc., were more than offset by decreases of \$14.6 million in matured funded debt outstanding payable in Canada, \$10.5 million in outstanding cheques and warrants and \$2.6 million in interest due and outstanding.

Deposit and Trust Accounts

There was a net decrease of \$10.7 million in deposit and trust accounts. A decrease of \$17.5 million due to the elimination of the contra account for the Canadian Sugar Stabilization Corporation's price stabilization contingency reserve was partially offset by increases of \$3 million in contractors security cash deposits and of \$2 million in the National Capital Fund.

Insurance, Pension and Guaranty Accounts

Insurance, pension and guaranty accounts increased by \$168.4 million during the fiscal year. Of this total \$57.2 million was due to an increase in the government annuities account; \$21.2 million to an increase in the permanent services pension account; \$85.6 million to an increase in the civil service superannuation account (of which \$75 million was attributable to the Government's special contribution of a portion of the amount by which the estimated liabilities exceed the balance in the account); and the remainder to lesser increases in various other insurance, guaranty, pension and retirement accounts.

The unemployment insurance fund increased by \$85.2 million during the fiscal year, but as the portion of the fund represented by investment in bonds and accrued interest increased by \$87.8 million, the cash balance held by the Receiver General on account of the fund decreased by \$2.6 million.

Deferred Credits

Deferred credits showed a small net increase of \$0.6 million during the fiscal year, due in large part to additional receipts in connection with military relief and currency settlements.

Sundry Suspense Accounts

Sundry suspense accounts recorded an increase of \$187.6 million during the fiscal year. Of this total, \$175.5 million represents the undisbursed balance of the credits under section 3 of The Defence Appropriation Act, 1950, representing the value of defence materials and supplies transferred to members of the North Atlantic Treaty Organization. Under the terms of The Defence Appropriation Act, 1950, this amount may be used to purchase equipment or supplies for the naval, army or air services of the Canadian Forces. Also recorded under this heading is the Government's liability for collections of provincial 5 per cent corporation income taxes under The Dominion-Provincial Tax Rental Agreements Act. As collections during 1950-51 were higher than during the preceding year, and assessments and payments to the provinces were somewhat less, the amount of \$63.3 million at March 31, 1951 was \$12.6 million more than the corresponding amount at March 31, 1950.

Province Debt Accounts Arising Out of Confederation Settlements

There was no increase or decrease during the fiscal year in the Government's liability in respect of the province debt accounts. These amounts have remained unchanged for many years.

Reserve for Certain Contingent Liabilities

The reserve for certain contingent liabilities was increased by \$7.1 million during the fiscal year to make additional provision for conditional benefits which may accrue to veteran borrowers under the Veterans' Land Act.

Funded Debt

The unmatured funded debt outstanding decreased from \$15,188.1 million at March 31, 1950 to \$15,026.8 million at March 31, 1951. The over-all reduction of \$161.4 million reflects decreases of \$83.4 million in debt payable in Canada, \$72.4 million in debt payable in New York and \$5.6 million in debt payable in London. The details of the loan redemptions, flotations and adjustments which resulted in this net decrease are set out more fully in the "Public Debt" section of this Survey.

(2) ANALYSIS OF CHANGES IN PRINCIPAL ASSET CLASSIFICATIONS DURING 1950-51

There was an increase of \$458.8 million in the total of active assets during 1950-51, but with the provision of an additional \$75 million for the reserve for possible losses on the ultimate realization of active assets, the net total increased by only \$383.8 million during the fiscal year.

Increases of \$358.8 million in cash and other current assets, \$102.3 million in loans to, and investments in Crown agencies, \$27.8 million in sundry suspense accounts and \$5.5 million in sinking fund and other investments held for the retirement of unmatured funded debt were offset by decreases of \$33 million in other loans and investments, and \$2.5 million in deferred charges.

The two most significant increases were those of \$431.2 million in the advances to the Foreign Exchange Control Board, and of \$79.4 million in the loans to Central Mortgage and Housing Corporation. Reductions of \$43.4 million in loans to the United Kingdom and other governments, and of \$54.5 million in cash in current and special deposits were the most important decreases during the year.

Cash and Other Current Assets

Cash and other current assets increased by approximately \$358.8 million during the fiscal year as shown in the following table which summarizes the changes in the various accounts in this category:

TABLE XXV
CASH AND OTHER CURRENT ASSETS AS AT MARCH 31, 1951 AND MARCH 31, 1950
(In millions of dollars)

	Balance at March 31		Increase or Decrease (—)
	1951	1950	
Cash in current and special deposits (including blocked currency of \$2.2 million at March 31, 1951 and \$2.1 million at March 31, 1950).....	88.9	143.4	—54.5
Other liquid assets			
Foreign Exchange Control Board—Advances represented by cash and securities.....	1,681.2	1,250.0	431.2
Securities Investment Account.....	9.6	9.5	0.1
Working Capital Advances			
Departmental.....	22.7	41.7	—19.0
Crown corporations.....	17.8	16.8	1.0
	1,820.2	1,461.4	358.8

The two principal changes during the fiscal year were an increase of \$431.2 million in the advances to the Foreign Exchange Control Board and a decrease of \$54.5 million in cash in current and special deposits. The increase in advances to the Foreign Exchange Control Board, represents additional cash advances of \$475 million during the year to finance the purchase of gold and foreign exchange, reduced by \$43.8 million equivalent to the Board's revaluation deficit, which was deducted from the total advances and carried to sundry suspense account. This latter amount represents the capital loss recorded by the Board after revaluing its assets on December 30, 1950 to reflect the change in exchange rates consequent upon the Government's withdrawal of the official fixed rates of exchange on September 30, 1950. The revaluation deficit of \$43.8 million may be compared with the revaluation surplus of \$46.5 million which appeared in the Board's balance sheet at the end of the previous year. The only other significant change in this asset category was a net decrease of \$19 million in departmental working capital advances (attributable mainly to a decrease of \$19.4 million in advances to the Agricultural Prices Support Account). Certain sinking fund and other investments held for retirement of the 3 per cent Newfoundland 1943-63 guaranteed stock, which were formerly shown under "Cash and Other Current Assets" were transferred to a new schedule "Sinking Fund and other Investments held for Retirement of Unmatured Funded Debt".

Loans to, and Investments in, Crown Agencies

Loans to, and investments in, Crown agencies increased by \$102.3 million during 1950-51 from \$1,155 million at March 31, 1950, to \$1,257.3 million at March 31, 1951. The changes during the fiscal year in this category of assets are summarized in the following table:

TABLE XXVI

LOANS TO, AND INVESTMENTS IN, CROWN AGENCIES AS AT MARCH 31, 1951 AND MARCH 31, 1950
(In millions of dollars)

	Balance at March 31		Increase or Decrease (-)
	1951	1950	
Bank of Canada Capital Stock.....	5.9	5.9	.....
Central Mortgage and Housing Corporation—			
Capital Advances.....	25.0	25.0	.....
Loans.....	261.3	182.0	79.4
Canadian Farm Loan Board.....	26.0	24.1	1.9
Canadian National Railways.....	763.7	743.8	19.9
National Harbours Board.....	106.7	105.7	1.0
Polymer Corporation Limited.....	41.0	42.9	-1.9
Other Crown Agencies.....	27.6	25.6	2.0
	1,257.3	1,155.0	102.3

Loans and capital advances to Central Mortgage and Housing Corporation amounted to \$286.3 million at March 31, 1951. Advances during 1950-51 for housing loans, house construction and other building activities of the Corporation totalled \$126.5 million, but these were offset by repayments of \$47.1 million, representing moneys received by the Corporation from the Department of National Defence for housing accommodation for married quarters for service personnel, etc., taken over by the Department during the fiscal year.

Loans to Canadian National Railways represent advances by the Government for capital expenditures, including the purchase of railway equipment under hire-purchase agreements, for the purchase and repatriation of outstanding securities from the United Kingdom and the retirement of maturing debt, and for the temporary financing of current operations. Interest in full is paid on those advances which are by contract interest-bearing. In 1950-51 interest amounting to \$21.8 million was received and credited to "Return on Investments". The net increase of \$19.9 million in these loans during the past year represents advances of \$23.7 million, offset in part by payments of instalments amounting to \$3.8 million under hire-purchase agreements. The following is a summary of the transactions during 1950-51:

<i>Advances</i>		(In millions of dollars)
For the refunding of debt (Refunding Act, 1947)	\$	10.9
For capital purposes (Financing and Guarantee Act, 1949)		1.6
For capital purposes (Financing and Guarantee Act, 1950)		6.9
For the interim financing of the CNR's 1950 deficit		4.3
		<hr/> 23.7
<i>Less: Repayments</i>		
Instalments under Hire-Purchase Agreements		
1936 Agreement		0.5
1943 Agreement		1.5
1944 Agreement		0.9
1946 Agreement		0.9
		<hr/> 3.8
Net advances during the year		<hr/> 19.9

The amount of \$106.7 million shown as advanced to the National Harbours Board represents the net outstanding advances made for financing harbour developments at Montreal and Vancouver and for the retirement of bonds originally issued to the public in connection with the construction of the Jacques Cartier Bridge at Montreal. These are the only advances to the National Harbours Board which are classified as active in the Government's accounts, the advances for the payment of guaranteed interest on the Jacques Cartier Bridge bonds and for construction and other development costs at the other harbours and elevators are classed as non-active assets and are shown under the Net Debt heading, Schedule M to the Balance Sheet.

The Government's investment in Polymer Corporation Limited, a Crown corporation engaged in the manufacture of synthetic rubber, was reduced by \$1.9 million during the fiscal year, the balance at March 31, 1951 being \$41 million. The amount of \$27.6 million shown for other Crown agencies represents subscriptions to the capital stock of, or advances to, sundry government corporations or agencies for capital construction, and other purposes. The total includes loans to, or investments in, Canadian Broadcasting Corporation, \$8.4 million; Canadian National (West Indies) Steamships Limited, \$0.3 million; Canadian Overseas Telecommunication Corporation Limited, \$0.6 million; Eldorado Mining and Refining (1944) Limited, \$8.2 million; Export Credits Insurance Corporation, \$5 million; and Northwest Territories Power Commission, \$5.1 million.

Other Loans and Investments

This group of assets includes loans to the United Kingdom and various foreign governments, the Government's subscriptions to the capital of the International Monetary Fund and the International Bank for Reconstruction and Development, loans to provincial and municipal governments, and a number of miscellaneous loans and investments, the chief of which are the loans to veterans under the Soldier Settlement and Veterans Land Acts. A table summarizing the loans and investments in this category and showing the changes during the fiscal year follows:

TABLE XXVII
OTHER LOANS AND INVESTMENTS AS AT MARCH 31, 1951, AND MARCH 31, 1950
(In millions of dollars)

	Balance at March 31		Increase or Decrease (—)
	1951	1950	
Loans to United Kingdom and Other Governments	1,985.1	2,028.4	—43.4
Subscription to Capital of International Monetary Fund	322.5	322.5	.....
Subscription to Capital of International Bank for Reconstruction and Development	70.7	70.7	.....
Loans to Provincial and Municipal Governments	95.2	98.3	—3.2
Advances under Soldier Settlement and Veterans Land Acts	189.3	174.6	14.6
Miscellaneous Loans and Investments	15.3	16.4	—1.1
	<hr/> 2,678.0	<hr/> 2,711.0	<hr/> —33.0

The loans to United Kingdom and other governments consist of loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942, and The United Kingdom Financial Agreement Act, 1946, loans to other countries under Part II of The Export Credits Insurance Act, and miscellaneous foreign loans. A summary of the changes during the fiscal year in each of these categories is shown in the following table:

TABLE XXVIII
LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS
(In millions of dollars)

	Balance at March 31		Increase or Decrease (—)
	1951	1950	
Loans to United Kingdom			
The War Appropriation (United Kingdom Financing) Act, 1942....	251.5	292.1	—40.6
The United Kingdom Financial Agreement Act, 1946.....	1,185.0	1,165.0	20.0
	1,436.5	1,457.1	—20.6
Loans to Foreign Governments			
The Export Credits Insurance Act, Part II.....	500.6	523.6	—23.0
Miscellaneous Advances.....	48.0	47.8	0.2
	548.6	571.4	—22.8
	1,985.1	2,028.4	—43.4

During the fiscal year the Government of the United Kingdom repaid \$40.6 million of the \$700 million interest-free loan made under the authority of The War Appropriation (United Kingdom Financing) Act, 1942, reducing the outstanding balance of the loan to \$251.5 million at March 31, 1951. During the same period additional advances of \$20 million were made to the United Kingdom Government as part of the \$1,250 million credit authorized by The United Kingdom Financial Agreement Act of 1946. On February 20, 1951, the United Kingdom Government announced that no further drawings would be made under the agreement. The total amount advanced under the Act to March 31, 1951 was \$1,185 million.

Advances under Part II of The Export Credits Insurance Act, representing loans to certain foreign countries to assist them in purchasing goods and services in Canada totalled \$500.6 million at March 31, 1951, a decrease of \$23 million from the total outstanding at the end of the previous fiscal year. A classification of these advances, showing the repayments during the year is given in Table XXIX which follows:

TABLE XXIX
ADVANCES TO FOREIGN GOVERNMENTS UNDER PART II OF THE EXPORT CREDITS INSURANCE ACT
(In millions of dollars)

	Total Outstanding at March 31, 1950	Repayments during 1950-51	Total Outstanding at March 31, 1951
Belgium.....	62.3	2.3	60.0
China.....	50.2	0.8	49.4
Czechoslovakia.....	16.7	3.4	13.3
France.....	234.3	8.4	225.9
Indonesia.....	15.5		15.5
Netherlands.....	118.1	2.6	115.5
Norway.....	23.6	2.6	21.0
Union of Soviet Socialist Republics.....	2.9	2.9	Nil
	523.6	23.0	500.6

Loans to provincial and municipal governments include loans to provinces made originally under the Unemployment and Farm Relief Acts and other legislation and subsequently adjusted and consolidated pursuant to The Western Provinces Treasury Bills and Natural Resources Settlement Act, 1947, and loans to municipalities under the Municipal Improvements Assistance

Act, 1938. The net reduction of \$3.2 million during the fiscal year is due to repayments of \$4.3 million, offset in part by a charge of \$1.1 million with respect to advances made in previous years to the Province of Manitoba in connection with the Lac Seul and Lake of the Woods storage projects, previously treated as expenditures, but now set up as active assets.

Advances under the Soldier Settlement and Veterans Land Acts increased by \$14.6 million during 1950-51. Net advances during the year under the Veterans Land Act amounting to \$15.3 million were partially offset by a reduction of \$0.7 million in Soldier Land Settlement loans.

Miscellaneous loans and investments decreased by \$1.1 million during the fiscal year, due primarily to a reduction in balances receivable under agreements of sale of Crown assets.

Sinking Funds and Other Investments held for Retirement of Unmatured Funded Debt

This is a new asset category set up to record sterling cash and securities held for the retirement of the 3 per cent Newfoundland 1943-63 guaranteed stock which were formerly shown under "Cash and other current assets." At March 31, 1951 assets of \$22.7 million were recorded in this account, an increase of \$5.5 million over the total of corresponding assets held at March 31, 1950. Of the \$22.7 million, \$8.4 million is represented by sinking fund investments in the 1943-63 stock. The remaining \$14.3 million consisted of sterling acquired in accordance with special arrangements with the United Kingdom whereby Canada accepts sterling in respect of sales in European markets of Newfoundland codfish. As the proceeds from the latter are available only for the redemption of 1943-63 stock, they were used to purchase stock, or were invested temporarily in United Kingdom treasury bills. At March 31, 1951 stock amounting to \$4.3 million had been acquired, temporary investments in United Kingdom treasury bills amounted to \$9.9 million, and a small residual balance was held in sterling cash.

Deferred Charges

Unamortized discounts, commissions, redemption bonuses and conversion premiums on loans decreased by \$2.5 million during 1950-51. Discounts and commissions of \$10 million paid during the fiscal year on new loans, were more than offset by the annual amortization of \$12.5 million applicable to 1950-51 and charged to the year's expenditure. Details of the transactions are shown in the Explanatory Notes on the Balance Sheet, page 77, and Appendix No. 8, page 115.

Sundry Suspense Accounts

The net increase of \$27.8 million in sundry suspense accounts during the fiscal year, from \$17.6 million at March 31, 1950 to \$45.4 million at March 31, 1951 was due almost wholly to two factors—the elimination of Canadian Sugar Stabilization Corporation's price stabilization contingency reserve of \$18.7 million, which was transferred to revenue, and the re-establishment of the Foreign Exchange Control Board's revaluation deficit account. After revaluing its assets and liabilities on December 30, 1950, to reflect the change in the rates consequent upon the Government's withdrawal of official fixed rates of exchange on September 30, 1950, the accounts of the Board recorded an exchange revaluation loss of \$43.8 million. To reflect the position in the Government's accounts, an equivalent amount was deducted from the total advances to the Board shown under "Cash and other Current Assets" and carried to "Sundry Suspense Accounts".

Reserve for Possible Losses on Ultimate Realization of Active Assets

For the fourth successive year, \$75 million was added to this reserve with a corresponding amount being shown as an expenditure in the Government's accounts. There was no charge or write-off to the reserve during the fiscal year, the balance at March 31, 1951 being \$395.9 million.

(3) DECREASE IN NET DEBT

The surplus of \$211.3 million for the fiscal year ended March 31, 1951 resulted in a corresponding decrease in the net debt of Canada.

(4) CONTINGENT LIABILITIES

In addition to its direct liabilities which are reflected in the balance sheet, the Government has assumed certain indirect or contingent obligations, the details of which are set out in the "Public Debt" section of this survey and on page 96. The two major categories of this indirect debt are the guaranteed bonds and debentures of the Canadian National Railways and other government-owned enterprises such as the Canadian National (West Indies) Steamships, Ltd., and the Saint John Harbour Commission, and the guarantee of deposits maintained by

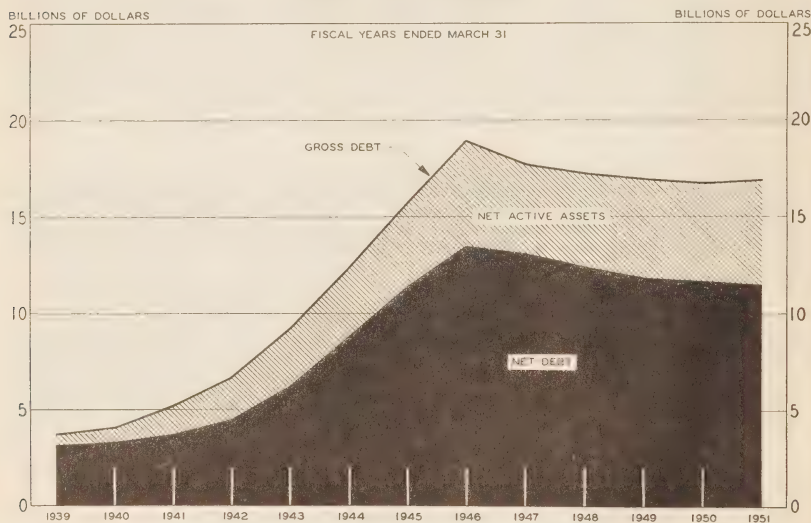
the chartered banks in the Bank of Canada. The remainder consist chiefly of the guarantees of loans made by chartered banks to veterans or farmers for certain authorized purposes, guarantees under The Export Credits Insurance Act, and certain commitments under housing legislation.

5. THE PUBLIC DEBT

Gross and Net Debt

The unmatured funded debt of Canada was reduced by \$161.4 million during the fiscal year due, as shown in "The Cash Accounts" section, to net cash retirements of debt amounting to \$119 million and non-cash reductions totalling \$42.4 million. However, due to increases of \$333.9 million in other liabilities—principally in insurance, pension and guaranty and sundry suspense accounts—the gross public debt increased by \$172.5 million from \$16,750.8 million at March 31, 1950 to \$16,923.3 at March 31, 1951. During the same period active assets increased by \$383.8 million, with the result that the net debt—which is the gross public debt less the active or realizable or revenue-producing assets—was reduced by \$211.3 million.

GROSS AND NET DEBT



The following table shows the relationship between the gross public debt, the unmatured funded debt and the net debt as at March 31, 1939 and March 31, 1946 to 1951 inclusive:

TABLE XXX
STATEMENT OF PUBLIC DEBT, UNMATURED FUNDED DEBT, ACTIVE ASSETS AND NET DEBT OF CANADA
AS AT MARCH 31, 1939 AND MARCH 31, 1946 TO 1951 INCLUSIVE
(In millions of dollars)

As at March 31	Gross Public Debt			Less Active Assets	Net Debt
	Unmatured Funded Debt	Other Liabilities	Total		
1939.....	3,385.7	324.9	3,710.6	558.1	3,152.6
1946.....	16,807.2	2,152.6	18,959.8	5,538.4	13,421.4
1947.....	16,541.9	1,156.3	17,698.2	4,650.4	13,047.8
1948.....	15,957.4	1,239.9	17,197.3	4,825.7	12,371.6
1949.....	15,585.0	1,365.4	16,950.4	5,174.3	11,776.1
1950.....	15,188.1	1,562.7	16,750.8	5,106.1	11,644.6
1951.....	15,026.8	1,896.5	16,923.3	5,490.0	11,433.3

Some measure of the relative burden of the net debt in per capita terms and as a percentage of the gross national product is shown in the following table. It is interesting to note that the net debt per capita which was \$279.80 at March 31, 1939, and \$1,090.55 at March 31, 1946, had declined to \$806.82 at March 31, 1951. Expressed as a percentage of the gross national product, the net debt which had risen from 61 per cent at March 31, 1939, to 113.6 per cent at March 31, 1946, had fallen at March 31, 1951, to 64.3 per cent.

TABLE XXXI

NET DEBT PER CAPITA AND AS A PERCENTAGE OF GROSS NATIONAL PRODUCT AS AT MARCH 31, 1939 AND MARCH 31, 1946 TO 1951 INCLUSIVE

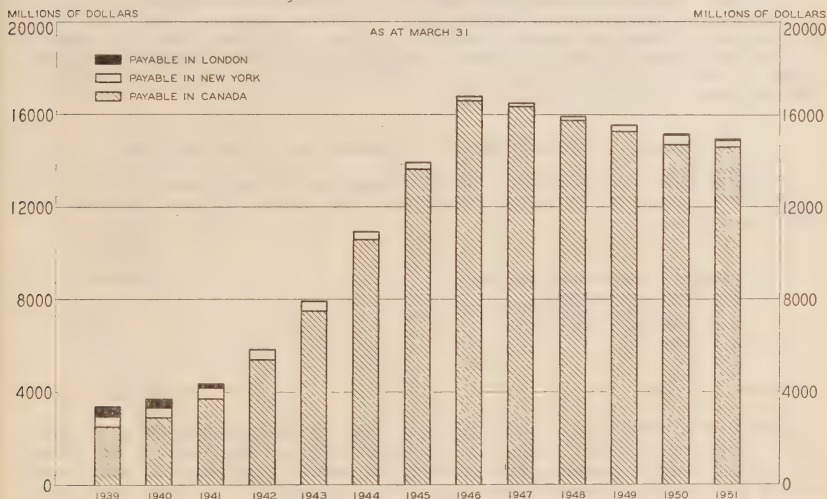
As at March 31	Net Debt per capita ⁽¹⁾		Net Debt as Percentage of Gross National Product ⁽²⁾
	\$	cts.	%
1939.....	279	80	61.0
1946.....	1,090	55	113.6
1947.....	1,037	02	108.7
1948.....	960	31	90.6
1949.....	892	06	76.0
1950.....	841	07	72.4
1951.....	(3)806	82	64.3

(1) Based on population as at June 1 nearest to fiscal year end.

(2) Based on estimate of gross national product for nearest calendar year.

(3) Preliminary estimate.

UNMATURED FUNDED DEBT



Unmatured Funded Debt

The total unmaturred funded debt outstanding at March 31, 1951 was \$15,026.8 million. This was \$161.4 million less than the total at the end of the previous fiscal year, and \$1,780.5 million less than that at March 31, 1946. Notwithstanding this substantial decrease, it was still \$11,641.1 million, or approximately three times the total of \$3,385.7 million at March 31,

1939, the end of the last pre-war year. However, while interest charges on the funded debt increased by approximately 230 per cent from \$118.1 million in 1938-39 to \$390.1 million in 1950-51, the gross national product rose from \$5,165 million in 1938 to \$17,791 million in 1950, an increase of approximately 245 per cent. Consequently, the relative burden of the funded debt, measured in terms of interest charges as a percentage of the gross national product which was a little more than 2.2 per cent in 1938-39 was actually slightly less than this in 1950-51.

A statement showing the amount of the unmatured funded debt payable in Canada, London and New York, as at March 31, 1946 to 1951 inclusive, with the corresponding figures for March 31, 1939, is shown in Table XXXII.

TABLE XXXII

UNMATURED FUNDED DEBT PAYABLE IN CANADA, LONDON AND NEW YORK AS AT MARCH 31, 1939 AND MARCH 31, 1946 TO 1951 INCLUSIVE
(In millions of dollars)

As at March 31	Payable in Canada		Payable in London		Payable in New York		Total	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1939.....	2,510.5	74.1	406.2	12.0	469.0	13.9	3,385.7	100.0
1946.....	16,617.3	98.9	11.8	0.1	178.0	1.0	16,807.2	100.0
1947.....	16,382.3	99.0	11.6	0.1	148.0	0.9	16,541.9	100.0
1948.....	15,750.1	98.7	9.3	0.1	198.0	1.2	15,957.4	100.0
1949.....	15,277.8	98.0	9.3	0.1	298.0	1.9	15,585.0	100.0
1950.....	14,688.5	96.7	61.9	0.4	437.8	2.9	15,188.1	100.0
1951.....	14,605.1	97.2	56.3	0.4	365.4	2.4	15,026.8	100.0

The marked decrease since March 31, 1939, in the proportion of the unmatured funded debt payable abroad is indicated in the foregoing table. Of the total unmatured funded debt, that part payable in Canada had increased from 74.1 per cent of the total at March 31, 1939 to 97.2 per cent at March 31, 1951. In terms of Canadian currency, the unmatured funded debt payable in London and New York decreased from \$875.2 million at the end of the fiscal year 1938-39 to \$421.7 million at the end of 1950-51.

(1) SUMMARY OF SECURITY ISSUES AND REDEMPTIONS DURING THE YEAR

During the fiscal year ended March 31, 1951, obligations excluding Treasury Bills totalling \$3,881 million matured or were called for redemption. The financing of these retirements was effected as follows:

	(In millions of dollars)
By refunding or conversion into new issues	\$ 3,300.0
By proceeds of new borrowing:	
Sale of Canada Savings Bonds Series V	262.0
Sale of Deposit Certificates (part)	200.0
From available cash	119.0
	<u>\$ 3,881.0</u>

Funded debt payable in Canadian dollars decreased by \$83.4 million during the fiscal year. The retirement of \$61.1 million out of available cash, and the transfer of \$25 million to revenue of the excess provision of the reserve for the refundable portion of the excess profits tax, less \$2.7 million of accrued interest added to the principal of War Savings Certificates accounts for the reduction achieved during the fiscal year.

Funded debt payable in United States funds decreased by \$72.4 million in the fiscal year. Of this amount \$55 million (\$50 million U.S.) resulted from the redemption on October 1, 1950, of \$100 million (U.S.) 4% bonds which were refunded in part by an issue of \$50 million (U.S.) 2½% bonds due September 15, 1975. This issue was sold in New York at a cost

of $2\frac{3}{4}\%$ to the Government. In addition, the Canadian dollar value of funded debt payable in United States dollars was reduced by \$17·4 million due to the freeing of exchange rates in September 1950.

Funded debt payable in pounds sterling decreased during the fiscal year by \$5·6 million. Of this amount \$2·9 million was due to the redemption of registered sterling stock on May 1, 1950, and \$2·7 million to the change in the exchange rates.

Funded debt payable in Canadian dollars decreased by \$83·4 million during the fiscal year and this combined with reductions of \$72·4 million in the U.S. dollar debt and \$5·6 million in the sterling debt as detailed above produced an overall reduction in the funded debt of \$161·4 million.

DEPARTMENT OF FINANCE

TABLE XXXIII
NEW SECURITY ISSUES DURING FISCAL YEAR ENDED MARCH 31, 1951

	Issue Date	Maturity Date	Interest Rate	Price to Government	Yield at Price to Government	Total Amount Issued	Renewals or Reconversion Included in Amount Issued	Amount Issued for Cash
			%		%	\$	\$	\$
PAYABLE IN CANADA								
<i>Issued to Chartered Banks—</i>								
Deposit Certificates.....	Aug. 30, 1950	Feb. 28, 1951	$\frac{7}{8}$	100-00	0-875	300,000,000	100,000,000	200,000,000
	Feb. 28, 1951	Aug. 29, 1951	1	100-00	1-00	200,000,000	200,000,000	.....
						500,000,000	300,000,000	200,000,000
<i>Issued to Bank of Canada—</i>								
Six Months Treasury Notes.....	May 1, 1950	Nov. 1, 1950		100-00	0-75	200,000,000	200,000,000	.....
Six Months Treasury Notes.....	Sept. 1, 1950	Mar. 1, 1951		100-00	0-75	550,000,000	550,000,000	.....
Six Months Treasury Notes.....	Nov. 1, 1950	May 1, 1951		100-00	0-875	200,000,000	200,000,000	.....
Six Months Treasury Notes.....	Mar. 1, 1951	Sept. 1, 1951	1	100-00	1-00	550,000,000	550,000,000	.....
						1,500,000,000	1,500,000,000	.....
<i>Issued to General Public—</i>								
Refunding Loan, 1950 ⁽¹⁾	June 15, 1950	Dec. 15, 1954	2	99-65	2-07	395,000,000	744,969,592	30,408
Refunding Loan, 1950 ⁽²⁾	June 15, 1950	June 15, 1968	$2\frac{3}{4}$	99-00	2-82	350,000,000	.....	.....
Two Year Bonds ⁽³⁾	Nov. 1, 1950	Nov. 1, 1952	$1\frac{1}{2}$	99-55	1-90	300,000,000	300,000,000	.....
Five Year Eight months Bonds ⁽⁴⁾	Nov. 1, 1950	July 1, 1955	$2\frac{1}{4}$	99-125	2-39	400,000,000	400,000,000	.....
Canada Savings Bonds Series V, Net.....	Nov. 1, 1950	Nov. 1, 1960	$2\frac{1}{4}$	99-375	2-82	261,993,600	.....	261,993,600
						1,706,993,600	1,444,969,592	262,024,008
PAYABLE IN UNITED STATES								
<i>Issued to General Public—</i>								
Twenty-Five Year Bonds.....	Sept. 15, 1950	Sept. 15, 1975	$2\frac{1}{4}$	100-00	2-75	(³)55,000,000	(²)55,000,000	.....
Grand Total.....						3,761,993,600	3,299,969,592	462,024,008

(1) A portion of these issues was purchased by the Bank of Canada and the chartered banks.

(2) \$56,000,000 par value in United States funds.

TABLE XXXIV

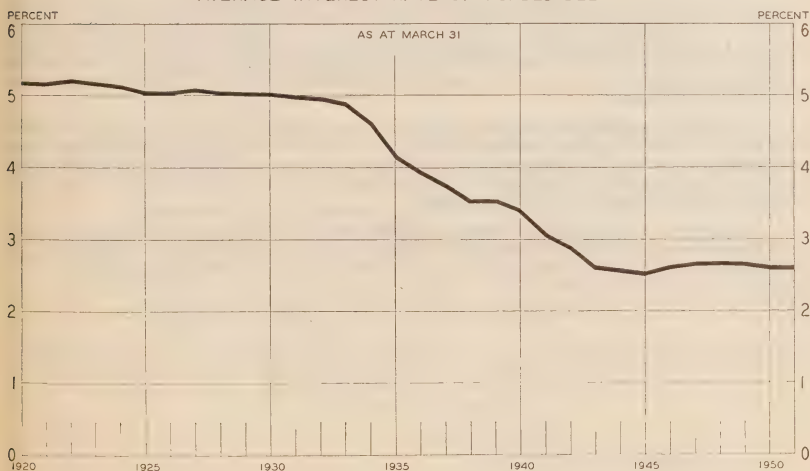
REDEMPTION OF FUNDED DEBT DURING FISCAL YEAR ENDED MARCH 31, 1951

Maturity or Call Date	Interest Rate	Where Payable	Amount
	%		\$
May 1, 1950.....	$\frac{3}{4}$	Canada.....	200,000,000
May 1, 1950.....	$3\frac{1}{4}$	London.....	2,930,122
June 1, 1950.....	3	Canada.....	40,000,000
June 1, 1950.....	3	Canada.....	55,000,000
June 15, 1950.....	3	Canada.....	649,969,592
July 1, 1950.....	4	Canada.....	33,293,471
Aug. 30, 1950.....	$\frac{3}{4}$	Canada.....	100,000,000
Sept. 1, 1950.....	$\frac{3}{4}$	Canada.....	550,000,000
Oct. 1, 1950.....	4	New York.....	110,000,000
Nov. 1, 1950.....	$\frac{3}{4}$	Canada.....	200,000,000
Nov. 1, 1950.....	$1\frac{1}{2}$	Canada.....	335,690,000
Nov. 1, 1950.....	$1\frac{1}{2}$	Canada.....	400,000,000
Feb. 1, 1951.....	$3\frac{1}{2}$	Canada.....	50,163,125
Feb. 28, 1951.....	$\frac{3}{4}$	Canada.....	300,000,000
Mar. 1, 1951.....	$\frac{3}{4}$	Canada.....	550,000,000
War Savings Certificates.....	3	Canada.....	(¹)40,471,490
Canada Savings Bonds, Series I, II, III, and IV.....	$2\frac{1}{4}$	Canada.....	197,068,850
Non Interest Bearing Certificates.....		Canada.....	147,376
Total Bonds and Certificates.....			3,814,734,026
Repayment of Refundable Portion of Excess Profits Tax.....			(²)66,260,487
Total Redemption of Debt.....			3,880,994,513

(¹) This is the amount of War Savings Certificates redeemed during the fiscal year. As accrued interest amounting to \$2,720,584 was added to principal, the net decrease during 1950-51 in War Savings Certificates, outstanding was only \$37,750,906 as shown in Schedule U to the Balance Sheet on page 94.

(²) Not including \$25 million excess provision transferred to revenue.

AVERAGE INTEREST RATE ON FUNDED DEBT



(2) INTEREST RATES

The average interest rate on the Government's funded debt at the end of 1950-51 was 2.60 per cent, unchanged from the previous fiscal year-end, but substantially below the corresponding rate of 3.52 per cent at the end of 1938-39. Table XXXV shows the average interest rate on the outstanding unmatured funded debt for the fiscal years 1938-39 and 1946-47 to 1950-51 inclusive, and the yields and terms of the last domestic bond issue sold in each fiscal year.

TABLE XXXV

AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT 1938-39 AND 1946-47 TO 1950-51 INCLUSIVE
(As at close of each fiscal year)

Fiscal Year	Overall coupon rate on debt payable in				Yield to public on last domestic issue of 10 years or more	
	Canada	London	New York	Total	Yield %	Term years
	%	%	%	%		
1938-39.....	3.51	3.63	3.46	3.52	3.07	20
1946-47.....	2.64	3.45	3.76	2.65	2.75	10
1947-48.....	2.65	3.46	3.44	2.66	2.75	10
1948-49.....	2.63	3.46	3.38	2.64	2.75	10
1949-50.....	2.59	3.05	3.22	2.60	2.75	10
1950-51.....	2.59	3.04	2.93	2.60	2.75	10

The amount of three month Treasury Bills outstanding remained unchanged during the year at \$450 million; the average yield on the last issue sold during 1950-51 was .754 per cent. The corresponding rate for 1949-50 was .512 per cent and for 1938-39 was .643 per cent.

(3) INDIRECT DEBT OR CONTINGENT LIABILITIES

As explained in the section on the Balance Sheet, the Government has assumed certain indirect or contingent obligations which are in addition to the direct debt set out in the balance sheet. These contingent liabilities consist of securities of certain government owned enterprises guaranteed as to both principal and interest, or as to interest alone, and a number of miscellaneous guarantees, the chief of which is the guarantee of deposits maintained by the chartered banks in the Bank of Canada.

The total of guaranteed bonds and debentures outstanding at March 31, 1951, was \$576.5 million, of which \$7 million was guaranteed as to interest only and \$569.5 million as to principal and interest. The increase of \$6 million over the amount of \$570.5 million outstanding at the end of the previous year was the result of the issue and sale of \$6 million (U.S.) 2- $\frac{3}{4}$ % Twenty-five year bonds dated 15 June, 1950.

A summary of the guaranteed bonds and debentures and the other guarantees and contingent obligations assumed by the Government of Canada, and the amount thereof (if determined or determinable) at March 31, 1951, and March 31, 1950, are shown in the following table:

TABLE XXXVI

SUMMARY OF INDIRECT DEBT OR CONTINGENT LIABILITIES, AS AT MARCH 31, 1951 AND MARCH 31, 1950
(In millions of dollars)

	Amount Outstanding March 31		Increase or Decrease (-)
	1951	1950	
SECURITIES OF GOVERNMENT OWNED ENTERPRISES			
Guaranteed as to principal and interest—			
Canadian National Railways and predecessor companies.....	559.4	553.4	6.0
Canadian National (West Indies) Steamships Ltd.....	9.4	9.4	
National Harbours Board.....	0.7	0.7	
	569.5	563.5	6.0
Guaranteed as to interest only—			
Canadian National Railways and predecessor companies.....	7.0	7.0	
	7.0	7.0	
OTHER GUARANTEES—			
Chartered bank deposits in Bank of Canada.....	552.9	567.3	—14.4
Bank advances to Canadian Wheat Board.....		36.9	—36.9
Sundry other guarantees.....	38.5	33.2	5.3
Total other guarantees (excluding indeterminate amounts).....	591.4	637.4	—46.0
Total principal amount of indirect or contingent liabilities (excluding indeterminate guarantees).....	1,167.9	1,207.9	—40.0

NOTE: These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in sterling or United States dollars are converted on the basis of £1=\$4.86½ and \$1 U.S.=\$1 Canadian respectively.

In the succeeding pages of this Part, the following statements are presented:

- (1) the expenditure and revenue statement for the year ended March 31, 1951, certified by the Auditor General;
- (2) a summarized statement of expenditures under appropriations, certified by the Auditor General;
- (3) a summarized statement of loans, advances and investments under appropriations, certified by the Auditor General;
- (4) a summarized statement of revenues and credits by departments, certified by the Auditor General;
- (5) a summarized statement of ordinary revenue by main classifications and departments;
- (6) the comparative balance sheet or statement of assets and liabilities, March 31, 1951, with March 31, 1950, certified by the Auditor General, followed by explanatory notes and detailed comparative schedules of asset and liability accounts;
- (7) a statement of contingent liabilities as at March 31, 1951;
- (8) a summarized statement showing sources and disposition of cash funds for the fiscal year;
- (9) a series of historical tables showing the revenues, expenditures and debt of Canada since Confederation, and other tables showing the interest and other public debt charges for the fiscal year ended March 31, 1951.

In Part II, details of revenue, expenditures and balance sheet transactions by departments and a summarized statement of Government assistance to railways since Confederation are presented.

Respectfully submitted,

W. C. CLARK,

Deputy Minister of Finance.

STATEMENTS OF REVENUES AND EXPENDITURES

BALANCE SHEET WITH SUPPORTING SCHEDULES

CONTINGENT LIABILITIES

SOURCES AND DISPOSITION OF CASH FUNDS

APPENDICES

THE GOVERNMENT

EXPENDITURE AND

YEAR ENDED

EXPENDITURE

	ORDINARY	\$	cts.	\$	cts.
Agriculture.....				49,826,263	70
Auditor General's Office.....				573,777	34
Citizenship and Immigration.....				20,672,564	59
Civil Service Commission.....				1,580,318	82
External Affairs.....				22,079,561	54
Finance—					
Interest on Public Debt, Appendix No. 7, Part I.....		425,217,500	07		
Annual amortization of bond discounts and commissions, Appendix No. 8, Part I.....		12,508,004	44		
Cost of issuing new loans, Appendix No. 9, Part I.....		846,278	34		
Servicing of public debt, Appendix No. 10, Part I.....		448,516	17		
Total Public Debt Charges.....		439,020,299	02		
Subsidies to provinces, Appendix 2, Part II.....		18,734,729	22		
Transitional grant to Newfoundland.....		6,500,000	00		
Compensation to Provinces—					
Under Dominion-Provincial tax rental agreements.....		94,122,886	89		
In respect of specified corporations as authorized by sec. 7 of The Dominion-Provincial Tax Rental Agreements Act, 1947.....		4,565,555	08		
Special Government contribution to Superannuation Account.....		75,000,000	00		
Sundry.....		25,909,189	69		
				663,852,659	90
Fisheries.....				7,863,903	59
Governor General and Lieutenant-Governors.....				244,238	85
Insurance.....				368,740	77
Justice.....				12,406,678	53
Labour—Unemployment Insurance Act—Administration and Government's contribution.....				52,938,309	38
Government Annuities—Payment required to maintain reserve.....				659,786	64
General.....				8,765,541	31
Legislation including Chief Electoral Office.....				4,987,890	89
Mines and Technical Surveys.....				17,556,400	80
National Defence.....				587,040,056	20
Defence Appropriation Act, 1950, Sec. 3.....				195,417,216	00
National Health and Welfare.....				36,218,331	99
Old Age pensions and pensions to blind persons.....				103,169,114	54
Family Allowances.....				309,465,460	52
National Revenue.....				48,460,883	46
Post Office.....				91,781,466	37
Prime Minister's Office.....				124,315	42
Privy Council.....				392,791	33
Federal District Commission.....				3,733,000	00
Public Archives.....				205,960	10
Public Printing and Stationery.....				706,200	66
Public Works.....				73,646,432	95
Resources and Development.....				31,200,625	45
Royal Canadian Mounted Police.....				19,800,687	52
Secretary of State.....				2,064,965	40
Trade and Commerce.....				41,093,388	77
Transport.....				62,319,069	60
Veterans Affairs.....				83,363,009	72
Pensions (World Wars 1 and 2 and general).....				95,549,580	04
Post discharge rehabilitation benefits.....				13,501,632	92
War service gratuities and re-establishment credits.....				16,868,087	52
Total Ordinary Expenditure.....				2,680,498,913	13

OF CANADA

REVENUE STATEMENT

MARCH 31, 1951

	REVENUE			
	ORDINARY	\$ cts.	\$ cts.	
Tax Revenues—				
Customs Duties.....			295,721,749	70
Excise Duties.....			241,046,174	19
Excise Taxes—Sales Tax.....	470,626,812	66		
Other Excise Taxes.....	226,647,687	35		
	697,274,500	01		
Less refunds.....	10,506,407	86	686,768,092	15
Income Tax—				
Individuals.....	652,328,680	03		
Corporations.....	799,196,510	63		
Non-resident.....	61,610,319	25		
			1,513,135,509	91
Excess Profits Tax.....			10,140,910	04
Succession Duties.....			33,599,089	08
Tax on insurance premiums.....			4,228,254	71
Miscellaneous.....			710,118	98
Total revenue from taxes.....			2,785,349,898	76
Non-Tax Revenues—				
Return on investments.....	89,529,232	72		
Premium, discount and exchange.....	17,561,981	77		
Post Office.....	90,443,215	88		
Bullion and Coinage.....	4,708,370	19		
Privileges, licences and permits.....	10,109,341	70		
Proceeds from sales.....	4,095,602	71		
Services and service fees.....	12,615,148	78		
Refunds of previous years' expenditure.....	2,060,575	90		
Miscellaneous.....	2,224,913	06		
			233,348,382	71
Total Ordinary Revenue.....			3,018,698,281	47

THE GOVERNMENT
EXPENDITURE AND
YEAR ENDED

EXPENDITURE—*Concluded*

	\$	cts.	\$	cts.
CAPITAL ACCOUNTS				
Public Works.....	14,422,840	24		
Railways.....	1,171,404	44		
			15,594,244	64
SPECIAL				
Irrigation and water conservation and other agricultural assistance.....	23,250,510	15		
Prairie Farm Assistance Act, 1939—				
Administration.....	403,836	27		
Advances to Prairie Farm Emergency Fund.....	4,304,572	61		
Canadian Wheat Board—				
Deficit in the 1948 crop flax account.....	2,535,941	85		
Payment for distribution to wheat producers.....	65,000,000	00		
Red River Valley and the Winnipeg Area—				
Grant to assist the Province of Manitoba in respect of the Red River floods.....	12,500,000	00		
Payments under agreements for construction of emergency works.....	1,922,207	65		
Grants to assist the Province of Quebec in respect of the fires at—				
Rimouski.....	1,000,876	97		
Cabano.....	218,269	84		
Other.....	3,366,590	41		
			114,502,805	75
GOVERNMENT OWNED ENTERPRISES				
Net Income Deficits for calendar year 1950—				
Canadian National Railways.....	3,261,235	00		
Canadian National (West Indies) Steamships, Ltd.....	1,028,766	63		
Prince Edward Island Car Ferry and Terminals.....	1,266,939	21		
Trans-Canada Air Lines.....	1,325,205	63		
National Harbours Board, Churchill Harbour.....	188,172	31		
Total losses charged to Consolidated Deficit Account.....	7,070,318	78		
Loans and Advances, Non-Active, during fiscal year 1950-51—				
National Harbours Board, Schedule M, page 86, (see also refunds page 65).....	1,465,036	88		
			8,535,355	66
OTHER CHARGES				
To Consolidated Deficit Account—				
Cancellation of Canadian Farm Loan Board Capital Stock.....	255	00		
Provision for reserve for possible losses on ultimate realization of active assets.....	75,000,000	00		
Provision for reserve for conditional benefits under The Veterans' Land Act, 1942.....	7,110,123	36		
			82,110,378	36
Grand Total Expenditure.....			2,901,241,697	54
Budgetary Surplus or Decrease in Net Debt.....			211,294,250	66
			3,112,535,948	20

Certified correct,

W. E. HUNTER,
Chief Dominion Bookkeeper.

W. C. CLARK,
Deputy Minister of Finance.

OF CANADA

REVENUE STATEMENT

MARCH 31, 1951

REVENUE—*Concluded*

	\$	cts.	\$	cts.
CAPITAL ACCOUNTS—REFUNDS				
Public Works (Miscellaneous).....	23,566	13		
Public Works (Canals).....	73,460	10		
Railways.....	27,963	67		
			124,989	90
SPECIAL RECEIPTS AND OTHER CREDITS				
To Consolidated Fund Revenue—				
Refunds of previous years' special expenditure.....	315,635	97		
Refunds of previous years' war and demobilization expenditure.....	15,777,194	00		
Sale of surplus Crown assets.....	19,613,200	50		
Canadian Sugar Stabilization Corporation, Ltd.—Surplus.....	18,697,522	86		
Refundable portion of excess profits tax—Transfer to Revenue of excess reserve set up in previous years.....	25,000,000	00		
Miscellaneous.....	12,740,389	72		
			92,143,943	05
To Non-Active Accounts—				
National Harbours Board—				
Reduction in indebtedness—				
Saint John Harbour.....	100,000	00		
Halifax Harbour.....	6,787	50		
Quebec Harbour.....	12,146	60		
Canadian Pacific Railway—Repayment of advances made under relief legislation.....	1,447,222	71		
Soldier Settlement Loans—Repayments.....	2,576	97		
			1,568,733	78
<hr/>				
Grand Total Revenue.....			3,112,535,948	20

The accounts of Expenditure and Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF EXPENDITURES UNDER

Part II Section	Department	Appropriations	Expenditures	
			Ordinary	Special
A	Agriculture.....	152,638,694 79	49,826,263 70	92,958,919 03
B	Auditor General's Office.....	593,762 00	573,777 34	
C	Chief Electoral Officer.....	284,685 73	276,925 31	
CC	Citizenship and Immigration.....	22,351,094 64	20,672,564 59	
D	Civil Service Commission.....	1,587,952 00	1,580,318 82	
E	External Affairs.....	23,275,975 92	22,079,561 54	
F	Finance.....	758,253,762 49	663,852,659 90	13,719,146 81
G	Fisheries.....	10,703,208 80	7,863,903 59	1,100,560 20
H	Governor General and Lieutenant-Governors.....	259,131 66	244,238 85	
I	Insurance.....	382,199 00	368,740 77	
J	Justice.....	4,728,259 77	4,608,575 39	
J	Office of the Commissioner of Penitentiaries.....	8,785,874 00	7,798,103 14	
K	Labour.....	66,024,164 29	62,363,637 33	264,461 67
L	Legislation.....	4,736,778 89	4,710,965 58	
M	Mines and Technical Surveys.....	18,563,597 12	17,556,400 80	
N	National Defence.....	786,300,598 03	782,457,272 20	
O	National Health and Welfare.....	457,363,601 06	448,852,907 05	
P	National Revenue.....	50,702,851 99	46,055,852 91	
P	Canadian Broadcasting Corporation.....	2,642,361 00	2,405,030 55	
Q	Post Office.....	93,488,416 20	91,781,466 37	
R	Prime Minister's Office.....	141,816 00	124,315 42	
S	Privy Council Office.....	4,214,976 00	4,125,791 33	
T	Public Archives.....	208,582 00	205,960 10	
U	Public Printing and Stationery.....	735,356 14	706,200 66	
V	Public Works.....	111,645,500 20	73,646,432 95	
W	Resources and Development.....	34,453,438 00	28,892,820 84	
W	National Film Board.....	2,309,584 95	2,307,804 61	
X	Royal Canadian Mounted Police.....	22,444,108 40	19,800,687 52	
XX	The Secretary of State.....	2,134,985 98	2,064,965 40	
Y	Trade and Commerce.....	34,996,993 07	23,079,879 48	6,459,718 04
Y	National Research Council.....	20,185,233 00	18,013,509 29	
Z	Transport.....	92,829,142 27	56,419,998 42	
Z	Canadian Maritime Commission.....	6,629,170 00	5,899,071 18	
Z	National Harbours Board.....	3,162,649 86		
ZZ	Veterans Affairs.....	227,951,480 72	209,282,310 20	
		\$ 3,027,709,985 97	\$ 2,680,498,913 13	\$ 114,502,805 75

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1951

Expenditures					Lapsed
Government owned Enterprises	Other Charges	Consolidated Deficit Account	Non-Active Assets	Total	
		142,785,182 73		142,785,182 73	9,853,512 06
		573,777 34		573,777 34	19,984 66
		276,925 31		276,925 31	7,760 42
		20,672,564 59		20,672,564 59	1,678,530 05
		1,580,318 82		1,580,318 82	7,633 18
		22,079,561 54		22,079,561 54	1,196,414 38
	75,000,255 00	752,572,061 71		752,572,061 71	5,681,700 78
		8,964,463 79		8,964,463 79	1,738,745 01
		244,238 85		244,238 85	14,892 81
		368,740 77		368,740 77	13,458 23
		4,608,575 39		4,608,575 39	119,684 38
		7,798,103 14		7,798,103 14	987,770 86
		62,628,099 00		62,628,099 00	3,396,065 29
		4,710,965 58		4,710,965 58	25,813 31
		17,556,400 80		17,556,400 80	1,007,196 32
		782,457 272 20		782,457,272 20	3,843,325 83
		448,852,907 05		448,852,907 05	8,510,694 01
		46,055,852 91		46,055,852 91	4,646,999 08
		2,405,030 55		2,405,030 55	237,330 45
		91,781,466 37		91,781,466 37	1,706,949 83
		124,315 42		124,315 42	17,500 58
		4,125,791 33		4,125,791 33	89,184 67
		205,960 10		205,960 10	2,621 90
		706,200 66		706,200 66	29,155 48
		73,646,432 95		73,646,432 95	37,999,067 25
		28,892,820 84		28,892,820 84	5,560,617 16
		2,307,804 61		2,307,804 61	1,780 34
		19,800,687 52		19,800,687 52	2,643,420 88
		2,064,965 40		2,064,965 40	70,020 58
1,325,205 63		30,864,803 15		30,864,803 15	4,132,189 92
		18,013,509 29		18,013,509 29	2,171,723 71
5,556,940 84		61,976,939 26	15,594,244 64	77,571,183 90	15,257,958 37
		5,899,071 18		5,899,071 18	730,098 82
188,172 31		188,172 31	1,465,036 88	1,653,209 19	1,509,440 67
	7,110,123 36	216,392,433 56		216,392,433 56	11,559,047 16
\$ 7,070,318 78	\$ 82,110,378 36	\$ 2,884,182,416 02	\$ 17,059,281 52	\$ 2,901,241,697 54	\$ 126,468,288 43

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF LOANS, ADVANCES AND INVESTMENTS

Balance Sheet Classifications	Details in Part II Section		Appropriations
3 (d)	CC	Citizenship and Immigration—	
3 (d)		Advances for assistance to Indians.....	32,576 94
		Assisted-passage loans to certain immigrants.....	3,000,000 00
1 (b) (i)	F	Finance—	
1 (c) (i)		Foreign Exchange Control Board—Advances to Exchange Fund Account....	578,000,000 00
2 (c)		Royal Canadian Mint—Bullion and coinage accounts.....	357,267 87
3 (b)		Canadian Farm Loan Board—Investments in bonds of the Board.....	3,150,000 00
		Government of the United Kingdom—Credit under United Kingdom Financial Agreement Act.....	20,000,000 00
3 (d)	N	National Defence—	
		Housing projects.....	1 00
2 (e)	P	National Revenue—	
		Canadian Broadcasting Corporation.....	650,000 00
1 (c) (i)	U	Public Printing and Stationery—	
		King's Printer Advance—Stationery.....	456,753 09
2 (b)	W	Resources and Development—	
2 (e)		Central Mortgage and Housing Corporation—Advances for housing loans and housing construction.....	156,500,001 00
1 (c) (i)		Northwest Territories Power Commission—Power projects and plants in the Northwest and Yukon Territories.....	605,000 00
		National Film Board Operating Account—National Film Act.....	264,700 91
1 (c) (i)	Y	Trade and Commerce—	
1 (c) (ii)		Board of Grain Commissioners—Canadian Government Elevators.....	3,889 50
1 (c) (ii)		Canadian Arsenals Limited—Advances.....	2,500,000 00
3 (b)		Defence Construction Limited—Advance.....	500,000 00
3 (d)		Union of Soviet Socialist Republics—Capitalization of outstanding interest....	302,744 27
3 (d)		Avon Coal Company, Limited—Maritime Coal Production Assistance Act....	375,000 00
3 (d)		Dominion Coal Company Limited—Maritime Coal Production Assistance Act....	358,242 92
2 (d)	Z	Transport—	
2 (e)		Railway and Steamship Companies—Advances.....	29,002,986 50
3 (d)		Canadian Overseas Telecommunications Corporation—Advances.....	551,761 00
2 (e)		Steep Rock Iron Mines Limited—Assistance in development of iron ore deposits.....	62,000 00
		National Harbours Board—Advances to cover expenditures and deficits.....	1,861,403 14
3 (d)	ZZ	Veterans Affairs—	
3 (d)		Advance for protection of investment—Soldier Settlement Properties.....	70,000 00
		Advances—Veterans Land Act.....	30,500,000 00
			\$829,104,328 14

Certified correct,

B. G. McINTYRE,

Comptroller of the Treasury.

Summary of Amounts provided through Voted and Statutory Appropriations

	Appropriated	Utilized	Lapsed
Expenditures.....	3,027,709,985 97	2,901,241,697 54	126,468,288 43
Loans, Advances and Investments.....	829,104,328 14	790,050,405 62	39,053,922 52
	<u>\$ 3,856,814,314 11</u>	<u>\$ 3,691,292,103 16</u>	<u>\$ 165,522,210 95</u>

UNDER APPROPRIATIONS FOR THE YEAR ENDED MARCH 31, 1951

Charges to Active Asset Accounts				Lapsed
Current Assets	Loans to, and Investments in, Crown Agencies	Other Loans and Investments	Total	
		32,576 94	32,576 94	
				3,000,000 00
578,000,000 00			578,000,000 00	
357,267 87			357,267 87	
	3,150,000 00		3,150,000 00	
		20,000,000 00	20,000,000 00	
				1_00
	650,000 00		650,000 00	
456,753 09			456,753 09	
	126,500,000 00		126,500,000 00	30,000,001 00
	605,000 00		605,000 00	
264,700 91			264,700 91	
3,889 50			3,889 50	
2,500,000 00			2,500,000 00	
500,000 00			500,000 00	
		302,744 27	302,744 27	
		375,000 00	375,000 00	
		358,242 92	358,242 92	
	29,002,986 50		29,002,986 50	
	551,761 00		551,761 00	
		51,537 97	51,537 97	10,462 03
	1,615,221 08		1,615,221 08	246,182 06
		69,981 67	69,981 67	18 33
		24,702,741 90	24,702,741 90	5,797,258 10
\$ 582,082,611 37	\$ 162,074,968 58	\$ 45,892,825 67	\$ 790,050,405 62	\$ 39,053,922 52

The accounts of Loans, Advances and Investments which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF REVENUES AND CREDITS

Part II Section	Department	Consolidated Fund	
		Ordinary Revenue	Special Receipts
A	Agriculture.....	1,678,570 89	65,432 65
B	Auditor General's Office.....	25,140 95	
C	Chief Electoral Officer.....	3,001 30	
CC	Citizenship and Immigration.....	114,751 40	16,876 29
D	Civil Service Commission.....	29 17	2 28
E	External Affairs.....	391,816 08	1,439 34
F	Finance.....	101,664,797 86	28,406,568 93
G	Fisheries.....	1,413,518 21	
I	Insurance.....	4,514,628 25	
J	Justice.....	100,669 36	
J	Office of the Commissioner of Penitentiaries.....	370,799 58	
K	Labour.....	47,584 87	30,207 27
L	Legislation.....	91,585 02	
M	Mines and Technical Surveys.....	95,901 48	1,231 58
N	National Defence.....	3,022,598 77	1,230,519 48
O	National Health and Welfare.....	765,686 57	
P	National Revenue.....	2,782,414,783 46	25,000,000 00
Q	Post Office.....	90,454,677 86	
S	Privy Council Office.....	1,298 66	
T	Public Archives.....	22 05	
U	Public Printing and Stationery.....	303,856 05	
V	Public Works.....	1,254,800 05	
W	Resources and Development.....	6,232,601 25	8,293,952 08
W	National Film Board.....	36,598 14	246,753 61
X	Royal Canadian Mounted Police.....	2,953,816 79	
XX	The Secretary of State.....	1,241,942 85	
Y	Trade and Commerce.....	5,973,815 60	25,319,725 61
Y	National Research Council.....	9,833 32	
Z	Transport.....	8,611,104 53	1,993,082 05
Z	National Harbours Board.....	409,494 60	
ZZ	Veterans Affairs.....	4,498,556 50	1,538,151 88
		\$3,018,698,281 47	\$ 92,143,943 05

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1951

Revenue		Non-Active Assets		Total Revenues and Credits
Total Consolidated Fund Revenue		Credits to Non-Active Accounts	Capital Accounts—Refunds	
1,744,003 54				1,744,003 54
25,140 95				25,140 95
3,001 30				3,001 30
131,627 69				131,627 69
31 45				31 45
393,255 42				393,255 42
130,071,366 79	1,447,222 71			131,518,589 50
1,413,518 21				1,413,518 21
4,514,628 25				4,514,628 25
100,669 36				100,669 36
370,799 58				370,799 58
77,792 14				77,792 14
91,585 02				91,585 02
97,133 06				97,133 06
4,253,118 25				4,253,118 25
765,686 57				765,686 57
2,807,414,783 46				2,807,414,783 46
90,454,677 86				90,454,677 86
1,298 66				1,298 66
22 05				22 05
303,856 05				303,856 05
1,254,800 05				1,254,800 05
14,526,553 33				14,526,553 33
283,351 75				283,351 75
2,953,816 79				2,953,816 79
1,241,942 85				1,241,942 85
31,293,541 21				31,293,541 21
9,833 32				9,833 32
10,604,186 58			124,989 90	10,729,176 48
409,494 60	118,934 10			528,428 70
6,036,708 38	2,576 97			6,039,285 35
\$ 3,110,842,224 52	\$ 1,568,733 78		\$ 124,989 90	\$ 3,112,535,948 20

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

Part II Section	Department	Return on Investments	Privileges, Licences and Permits	Proceeds from Sales	Services and Service Fees
A	Agriculture.....		341,314 57	712,833 39	539,899 47
B	Auditor General's Office.....				12,655 62
C	Chief Electoral Officer.....				
CC	Citizenship and Immigration.....	13,959 66	16,048 45	23,384 39	4,104 28
D	Civil Service Commission.....				
E	External Affairs.....		335,405 18	737 08	7,349 28
F	Finance.....	79,197,524 37		332 19	56,941 28
G	Fisheries.....		78,205 00	1,256,855 87	10,509 61
I	Insurance.....			8 08	286,365 18
J	Justice.....		5,016 25	14,338 00	389 65
J	Office of the Commissioner of Penitentiaries.....		17,722 24	348,738 53	
K	Labour.....			7,711 81	5,344 59
L	Legislation.....		89,517 34		1,426 08
M	Mines and Technical Surveys.....		9,653 17	70,459 31	1,772 74
N	National Defence.....	783 42	1,238,147 12	774,380 84	610,383 30
O	National Health and Welfare.....		25,756 36	91,110 95	371,144 19
P	National Revenue.....		73,212 35	6,460 46	728,888 75
Q	Post Office.....				1,000 00
S	Privy Council Office.....				
T	Public Archives.....				7 84
U	Public Printing and Stationery.....			303,707 53	
V	Public Works.....		537,943 19	80,293 81	208,852 94
W	Resources and Development.....	4,640,302 04	992,669 12	83,032 05	273,511 00
W	National Film Board.....			21,558 40	9,636 76
X	Royal Canadian Mounted Police.....		168,404 17	115,386 75	2,374,364 39
XX	The Secretary of State.....		1,120,041 48	8,651 66	110,686 16
Y	Trade and Commerce.....	1,274,307 61	154,650 26	60,180 55	3,820,986 49
Y	National Research Council.....				
Z	Transport.....	204,279 72	4,871,272 94	93,127 35	3,178,929 18
Z	National Harbours Board.....	409,494 60			
ZZ	Veterans Affairs.....	3,788,581 30	34,362 51	22,313 71	
		\$89,529,232 72	\$10,109,341 70	\$ 4,095,602 71	\$12,615,148 78

CATIONS AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1951

Premium Discount and Exchange	Refunds of Previous Years' Expenditure	Miscellaneous	Other Non-Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
	33,190 91	51,332 55		1,678,570 89		1,678,570 89
	11,749 83	735 50		25,140 95		25,140 95
	1 30	3,000 00		3,001 30		3,001 30
	44,907 82	12,346 80		114,751 40		114,751 40
	29 17			29 17		29 17
	38,700 78	9,623 76		391,816 08		391,816 08
17,561,981 77	94,936 30	44 711 76	4,708,370 19*	101,664,797 86		101,664,797 86
	34,233 77	33,713 96		1,413,518 21		1,413,518 21
		28		286,373 54	4,228,254 71	4,514,628 25
	367 25	80,558 21		100,669 36		100,669 36
	4,117 06	221 75		370,799 58		370,799 58
	25,779 28	8,749 19		47,584 87		47,584 87
	640 45	1 15		91,585 02		91,585 02
	13,621 74	394 52		95,901 48		95,901 48
	1,023 00	397,881 09		3,022,598 77		3,022,598 77
	242,044 69	35,630 38		765,686 57		765,686 57
	2,391 64	1,192,305 19		2,003,258 39	2,780,411,525 07	2,782,414,783 46
	7,849 06	2,612 92	90,443,215 88†	90,454,677 86		90,454,677 86
	545 46	753 20		1,298 66		1,298 66
	5 25	8 96		22 05		22 05
	148 52			303,856 05		303,856 05
	425,999 67	1,710 44		1,254,800 05		1,254,800 05
	130,882 16	10,687 72		6,131,084 09	101,517 16	6,232,601 25
	1,621 74	3,781 24		36,598 14		36,598 14
	53,470 32	242,191 16		2,953,816 79		2,953,816 79
	496 69	2,066 86		1,241,942 85		1,241,942 85
	41,266 45	13,822 42		5,365,213 78	608,601 82	5,973,815 60
	9,627 82	205 50		9,833 32		9,833 32
	202,618 64	60,876 70		8,611,104 53		8,611,104 53
				400,494 60		400,494 60
	638,309 13	14,989 85		4,498,556 50		4,498,556 50
\$17,561,981 77	\$ 2,060,575 90	\$ 2,224,913 06	\$95,151,586 07	\$233,348,382 71	\$2,785,349,898 76	\$3,018,698,281 47

* Department of Finance—Bullion and Coinage.

† Post Office Department—Postal Revenue.

**THE GOVERNMENT
COMPARATIVE BALANCE SHEET,**

	March 31, 1951		March 31, 1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
ASSETS						
1. Cash and Other Current Assets—						
(a) Cash, Schedule A, page 80—						
(i) In Current Deposits.....	85,044,443	97	139,408,946	96	— 54,364,502	99
(ii) In Special Deposits.....	1,705,855	24	1,814,219	94	— 108,364	70
(iii) In Blocked Currency.....	2,199,482	21	2,144,386	34	+ 55,095	87
(b) Other Liquid Assets—						
(i) Foreign Exchange Control Board— Advances, represented by cash and securities.....	1,681,165,472	62	1,250,000,000	00	+431,165,472	62
(ii) Securities Investment Account.....	9,644,205	50	9,531,405	25	+ 112,800	25
(c) Working Capital Advances—						
(i) Departmental, Schedule B, page 80....	22,662,972	31	41,714,211	77	— 19,051,239	46
(ii) Crown Corporations, Schedule C, page 81.....	17,818,487	16	16,818,487	16	+ 1,000,000	00
	1,820,240,919	01	1,461,431,657	42	+358,809,261	59
2. Loans to, and Investments in, Crown Agencies—						
(a) Bank of Canada Capital Stock.....	5,920,000	00	5,920,000	00		
(b) Central Mortgage and Housing Corporation—						
(i) Capital.....	25,000,000	00	25,000,000	00		
(ii) Loans.....	261,349,090	80	181,960,454	50	+ 79,388,636	30
(c) Canadian Farm Loan Board, Schedule D, page 81.....	26,021,852	00	24,122,107	00	+ 1,899,745	00
(d) Railway and Steamship Companies, Schedule E, page 81.....	764,017,523	80	743,829,650	09	+ 20,187,873	71
(e) Miscellaneous, Schedule F, page 81.....	174,952,454	38	174,138,188	24	+ 814,266	14
	1,257,260,920	98	1,164,970,399	83	+102,290,521	15
3. Other Loans and Investments—						
(a) To Provincial and Municipal Governments, Schedule G, page 82.....	95,157,898	30	98,337,506	60	— 3,179,608	30
(b) To United Kingdom and Other Governments, Schedule H, page 82.....	1,985,066,813	22	2,028,424,300	47	— 43,357,487	25
(c) Canada's subscription to capital of—						
(i) International Monetary Fund.....	322,502,497	00	322,502,497	00		
(ii) International Bank for Reconstruction and Development.....	70,694,043	16	70,694,043	16		
(d) Soldier Settlement and Veterans Land Act Loans, Schedule I, page 83.....	189,272,719	81	174,647,561	44	+ 14,625,158	37
(e) Miscellaneous, Schedule J, page 83.....	15,262,281	20	16,359,383	99	— 1,097,102	79
	2,677,956,252	69	2,710,965,292	66	— 33,009,039	97
4. Sinking Fund and Other Investments held for retirement of unmatured funded debt—3% Newfoundland Guaranteed Stock, 1943-63, Schedule K, page 83.....	22,701,814	48	17,203,238	68	+ 5,498,575	80
5. Province Debt Accounts arising out of Confed- eration settlements, Schedule T, page 94....	2,296,151	87	2,296,151	87		
6. Deferred Charges—Unamortized discounts and commissions on loans, Appendix No. 8, page 115	60,049,489	24	62,561,974	47	— 2,512,485	23
7. Sundry Suspense Accounts, Schedule L, page 83.	45,353,919	93	17,585,720	34	+ 27,768,199	59
Total Active Assets.....	5,885,859,468	20	5,427,014,435	27	+458,845,032	93
8. Less—Reserve for possible losses on ultimate realization of active assets.....	395,867,388	21	320,867,388	21	+ 75,000,000	00
Net Active Assets.....	5,489,992,079	99	5,106,147,047	03	+383,845,032	93
NET DEBT						
9. Net Debt, Schedule M, page 84.....	11,433,314,948	07	11,644,609,198	73	—211,294,250	66
	16,923,307,028	06	16,750,756,245	79	+172,550,782	27

Certified correct.

W. E. HUNTER,
Chief Dominion Bookkeeper.

W. C. CLARK,
Deputy Minister of Finance.

OF CANADA

MARCH 31, 1951, WITH MARCH 31, 1950

LIABILITIES	March 31, 1951		March 31, 1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
10. Floating Debt, Schedule N, page 87—						
(a) Matured funded debt outstanding	42,784,062	19	51,094,346	18	—	8,310,283 99
(b) Notes and other obligations payable on demand	296,987,535	30	296,995,567	30	—	8,032 00
(c) Interest due and outstanding	76,311,000	25	78,895,094	23	—	2,584,093 98
(d) Outstanding cheques and warrants	59,848,836	05	70,298,900	51	—	10,450,064 46
(e) Post Office (net liability for money orders, etc.)	10,457,314	07	8,280,167	29	+	2,177,146 78
	486,388,747	86	505,564,075	51	—	19,175,327 65
11. Deposit and Trust Accounts—						
(a) Post Office Savings Bank	37,661,920	55	38,754,633	80	—	1,092,713 25
(b) Indian Trust Funds	20,232,929	56	19,136,299	94	+	1,096,629 62
(c) Miscellaneous, Schedule O, page 89	64,124,241	08	74,829,142	01	—	10,704,900 93
	122,019,091	19	132,720,075	75	—	10,700,984 56
12. Insurance, Pension and Guaranty Accounts—						
(a) Government Annuities	620,398,995	00	563,182,111	00	+	57,216,884 00
(b) Insurance and Guaranty Funds, Schedule P, page 91	73,908,755	14	72,885,393	73	+	1,023,361 41
(c) Pension and Retirement Funds, Schedule Q, page 91	284,979,898	67	174,803,698	06	+	110,176,200 61
	979,287,648	81	810,871,202	79	+	168,416,446 02
13. Deferred Credits, Schedule R, page 92	11,607,034	02	10,978,984	32	+	628,049 70
14. Sundry Suspense Accounts—						
(a) Defence Equipment Replacement Account (Defence Appropriation Act, 1950, Section 3)	175,531,591	00	.....		+	175,531,591 00
(b) Provincial Corporation Income Tax Collections	63,329,622	47	50,680,649	87	+	12,648,972 60
(c) Miscellaneous, Schedule S, page 92	19,575,037	78	20,123,810	61	—	548,772 83
	258,436,251	25	70,804,460	48	+	187,631,790 77
15. Province Debt Accounts arising out of Confederation settlements, Schedule T, page 94	11,919,968	64	11,919,968	64		
16. Reserve for certain contingent liabilities—						
(a) Reserve for possible losses on ultimate realization of active assets				(deducted from assets)		
(b) Reserve for conditional benefits—Veterans Land Act, 1942	26,868,640	22	19,758,516	86	+	7,110,123 36
17. Funded Debt Unmatured, Schedule U, page 94.						
(a) Payable in Canada—						
(i) Bonds, including Deposit Certificates, Treasury Notes and Treasury Bills	14,580,710,935	64	14,572,800,655	54	+	7,910,280 10
(ii) Refundable portion of excess profits tax (estimated)	24,390,595	84	115,651,082	93	—	91,260,487 09
	14,605,101,531	48	14,688,451,738	47	—	83,350,206 99
(b) Payable in London	56,278,114	59	61,887,222	97	—	5,609,108 38
(c) Payable in New York	365,400,000	00	437,800,000	00	—	72,400,000 00
	15,026,779,646	07	15,188,138,961	44	—	161,359,315 37
	16,923,307,028	06	16,750,756,245	79	+	172,550,782 27

NOTE:—Indirect or contingent liabilities, consisting of securities guaranteed by, or other guarantees given by the Government of Canada are listed on page 96.

The above accounts have been examined and audited under my direction, in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and, subject to the observations in my report to the House of Commons, I certify that, in my opinion, they are correct.

WATSON SELLAR,
Auditor General.

EXPLANATORY NOTES ON THE BALANCE SHEET

With the exception of a new category to show the sinking fund and other investments held for the retirement of the 3% Newfoundland Guaranteed Stock 1943-63, the Balance Sheet for the fiscal year 1950-51 is in substantially the same form as that presented for the fiscal year 1949-50.

The following comments deal with the main groups or categories of the assets and liabilities. Individual accounts are dealt with throughout Part II under the departments to which they relate.

ASSETS

1. (a) (i) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London, and New York as at the close of the relative fiscal years. Effective October 1, 1950, the fixed foreign exchange rates for the Canadian dollar were cancelled, and as the Government did not prescribe any new official fixed rates of exchange, cash balances held in New York and London are shown at a Canadian dollar equivalent of the approximate rates at close of business March 31, 1951, viz. \$1.05 to the U.S. dollar and \$2.94 to the pound sterling. These rates compare with cash balances at the close of 1949-50 in New York at \$1.10 Canadian equals \$1 U.S. and in London at \$3.08 Canadian to the pound sterling.
1. (a) (ii) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for redemption of Government of Canada securities and for payment of interest.
1. (a) (iii) Deposits in foreign currencies represent moneys received in full or partial settlement of claims by Canada for military relief supplies furnished during the period of military occupation by the combined military authorities, and in the case of Spain for Canada's share of sums made available from the liquidation of German assets in that country. These inconvertible foreign balances may be used only for certain governmental purposes in the country of origin.
1. (b) (i) These are advances to enable the Foreign Exchange Control Board to finance the purchase of gold and foreign exchange. The deficit of the Board arising from exchange revaluations consequent upon the withdrawal of official exchange rates effective October 1, 1950 and amounting to \$43,834,527.38 has been deducted from the total of these advances and carried to Sundry Suspense Accounts pending final disposal.
1. (b) (ii) This account, in the main, records the temporary holdings by the Government, of Canada Savings Bonds purchased for resale to subscribers under the Government Employees Instalment Purchase Plan.
1. (c) (i) Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent operating deficits, work in progress and the value of stock or material on hand as shown in detail in the Schedule. Gold bullion on hand at the close of 1950-51 has been valued at \$36.75 the ounce fine.
1. (c) (ii) These amounts represent the net outstanding advances to Crown corporations for working capital.
2. (a) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.
2. (b) (i) This amount represents the Government's investment in the capital of the Corporation.
2. (b) (ii) These are advances to enable the corporation to make loans for housing purposes either jointly with approved lending institutions or directly on its own behalf. The amounts also include advances for housing construction and other building activities of the corporation.
2. (c) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.
2. (d) These amounts represent net outstanding advances to the Canadian National Railways and the Canadian National (West Indies) Steamships, Ltd. for capital expenditures, retirement of maturing debt, purchase of railway equipment, purchase of outstanding securities (mainly repatriations from United Kingdom), and for temporary financing of current operations. There is also included the consolidated amount of working capital for Railway Stores Account.

2. (e) Loans to, and investments in, other Crown agencies are detailed in the Schedule. The principal agencies are the National Harbours Board and Polymer Corporation Ltd., the latter company being engaged in the manufacture of synthetic rubber. The moneys advanced to the National Harbours Board are for harbour developments at Montreal and Vancouver. Interest is paid by the Board from revenues derived from port dues and collections.
3. (a) Under this heading there have been grouped loans to provinces originally made under Relief Acts and other legislation and loans to municipalities under the Municipal Improvements Assistance Act.
3. (b) This category combines mainly loans to allied countries under the Export Credits Insurance Act for purchase of goods and services in Canada, certain loans made following the war of 1914-18 and the loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942 and the United Kingdom Financial Agreement Act, 1946.
3. (c) This account records Canada's subscription to the capital of The International Monetary Fund and The International Bank for Reconstruction and Development. The subscription to The International Monetary Fund consists of gold, Canadian dollars, United States dollars and non-interest bearing promissory notes and the subscription to the Bank, of Canadian dollars, United States dollars and non-interest bearing promissory notes. The notes, which are payable on demand, are carried on Canada's balance sheet under the heading of Floating Debt.
3. (d) The details of the various loans in this group may be found in the Schedule and in Part II of this Report.
3. (e) This category is composed of miscellaneous loans and balances receivable under agreements of sale as detailed in the Schedule.
4. This category records the cash and securities held by the Government for the eventual retirement of the 3% Newfoundland stock 1943-63. It includes the investment in 3% 1943-63 stock for the sinking fund, and sterling acquired in accordance with special arrangements made with the United Kingdom authorities whereby Canada accepts sterling in respect of Newfoundland codfish sold in European markets. The sterling so acquired known as Account N is for use only in the redemption of the 3% 1943-63 stock and is used to acquire further amounts of 1943-63 stock (in addition to the same stock held in the sinking fund), and for temporary investment in short term United Kingdom treasury bills. Details of the fund are shown in the Schedule.
5. This amount resulted from financial adjustments with certain of the provinces at Confederation.
6. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loan. The amortization of these costs is shown in detail by loan issues in Appendix No. 8, Part I of this Report. The decrease in the account of \$2,512,485.23 is due to the annual write-off, less new loan flotation costs to be amortized, as follows:
- | | |
|---|----------------------|
| Annual amortization charged to expenditure | \$ 12,508,004 44 |
| Add—net adjustment made after amortization had been established | 1,365 65 |
| | <hr/> 12,509,370 09 |
| Less—new loan flotation costs to be amortized— | |
| Canada Savings Bonds, 1949, Series 4 | \$ 106,009 18 |
| Canada Savings Bonds, 1950, Series 5 (preliminary figure) | 1,534,605 18 |
| 2% Refunding Loan, 1950-54 | 942,329 50 |
| 2½% Refunding Loan, 1950-68 | 3,250,765 00 |
| 1½% Loan, 1950-52 | 1,205,968 50 |
| 2½% Loan, 1950-56 | 2,957,207 50 |
| | <hr/> 9,996,884 86 |
| | <hr/> \$2,512,485 23 |
7. The main item remaining in this category is the deficit at December 31, 1950 arising from exchange revaluations of gold, U.S. dollars and sterling held by the Foreign Exchange Control Board and referred to in item 1 (b) (i). The surplus of the Canadian Sugar Stabilization Corporation was transferred to Revenue.
8. An amount of \$75 million was added to this reserve in 1950-51 equivalent to the amount added for 1949-50. There were no charges against the reserve in 1950-51.

13. This category, Deferred Credits, comprises certain departmental credit balances in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.
14. (a) This account represents the undisbursed balance of credits representing the value of defence materials and supplies transferred to members of the North Atlantic Treaty Organization. Under the terms of The Defence Appropriation Act, 1950 this amount may be used to purchase equipment or supplies for the army, naval or air services of the Canadian Forces.
14. (b) This account records the Government's liability for collections of provincial five per cent corporation income taxes under The Dominion-Provincial Tax Rental Agreements Act.
14. (c) The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.
15. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest on certain of these debt allowances is included in the subsidy paid to the relative province annually.
16. (b) Under the Veterans' Land Act certain benefits may accrue to veterans who obtain loans from the Government of Canada to purchase land, buildings, stock and equipment and who fulfil the terms of their contract. The reserve account is credited annually with the maximum amount for which the Government could be liable under the terms of the Act and when the benefits have been earned the veterans' loans will be reduced accordingly from this established reserve fund.
17. Following the change from fixed rates of exchange to market rates effective October 1, 1950, obligations payable in sterling and in U.S. dollars were revalued and are shown at March 31, 1951 at \$2.94 to the pound sterling and at \$1.05 Can. equals \$1. U.S. This compares with a Canadian dollar equivalent at the close of the fiscal year 1949-50 of \$3.08 to the pound sterling and \$1.10 Can. equals \$1. U.S.

Details of the unmatured funded debt of Canada may be found on page 94. The decrease during 1950-51 of \$161,359,315.37 is accounted for as follows:

Matured or called loans—

4% School Lands Debentures matured July 1, 1950	\$ 33,293,470 85
1½% Ninth Victory Loan matured November 1, 1950	335,690,000 00
1½% Loan of 1946 matured November 1, 1950	400,000,900 00
3½% First War Loan matured February 1, 1951	50,163,124 50
3½% Loan, 1950-55 payable in London called May 1, 1950	2,930,121 84
3% Loans of 1955 called June 1, 1950	95,000,000 00
3% Victory Loan 1941 called June 15, 1950	649,969,592 50
4% Loan of 1930-60 payable in New York called October 1, 1950	110,000,000 00
2½% Canada Savings Bonds—Series 1 to 4 inclusive	197,068,850 00
War Savings Certificates	40,471,489 71
Non-interest Bearing Certificates	147,375 84
Refundable excess profits tax	66,260,487 09
Redemption of 4% 1953-58 vested and non-vested stock payable in London	1,120 00
Transfer to Revenue of excess amount of reserve for refundable excess profits tax	25,000,000 00
Reductions in debt due to revaluation—	
In loans payable in sterling	2,679,826 54
In loans payable in U.S. dollars	17,400,000 00
	<hr/>
	\$ 2,026,075,458 87

New loan flotations—

2% Refunding Loan, 1950-54	\$ 395,000,000 00
2½% Refunding Loan, 1950-68	350,000,000 00
1½% Loan, 1950-52	300,000,000 00
2½% Loan, 1950-56	400,000,000 00
2½% New York Loan, 1950-75	55,000,000 00
2½% Canada Savings Bonds, 1950-60 (net)—Series 5	261,993,600 00
Increase in six months' Deposit Certificates	100,000,000 00
Increase in 3% Newfoundland Guaranteed Stock 1943-63 payable in London	1,960 00
Interest on War Savings Certificates added to principal	2,720,583 50
	<hr/>
	\$ 1,864,716,143 50
	<hr/>
Net Decrease, 1950-51	\$ 161,359,315 37

**COMPARATIVE SCHEDULES TO BALANCE SHEET FOR FISCAL YEARS
ENDED MARCH 31, 1951 AND MARCH 31, 1950**

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule A						
CASH—						
Department of Finance—						
In Current Deposits—						
Canada.....	64,244,139	78	108,871,736	87	-44,627,597	09
London.....	169,682	39	460,881	02	-291,198	63
New York.....	20,630,621	80	30,076,329	07	-9,445,707	27
	<hr/>		<hr/>		<hr/>	
	85,044,443	97	139,408,946	96	-54,364,502	99
	<hr/>		<hr/>		<hr/>	
In Special Deposits—						
Bank of Canada Special Funds—						
Bond Redemption Account.....	653,530	78	495,318	35	+158,212	43
War Savings Certificates Redemption Account.....	122,247	77	318,396	27	-196,148	50
Interest Account.....	483,330	55	483,191	39	+139	16
Bank of Montreal, London, Special Funds—						
Bond Redemption Account.....	67,790	28	51,121	58	+16,668	70
Interest Account.....	1,208	11	1,104	93	+103	18
Bank of England Special Funds—						
Interest Account.....	15,201	10	19,516	37	-4,315	27
Bank of Montreal, New York, Special Funds—						
Interest Account.....	1,425	64	7,377	17	-5,951	53
Securities Account.....	328,698	14	418,319	63	-89,621	49
Bank of Montreal Trust Co., New York, Special Funds—						
Interest Account.....	32,422	87	19,874	25	+12,548	62
	<hr/>		<hr/>		<hr/>	
	1,705,855	24	1,814,219	94	-108,364	70
	<hr/>		<hr/>		<hr/>	
In Blocked Currency—						
Belgium.....			12,647	30	-12,647	30
Denmark.....	46,829	46	11		+46,829	35
France.....	389,295	48			+389,295	48
Germany.....	154,073	45	263,467	98	-109,394	53
Netherlands.....	1,489,791	16	1,652,548	24	-163,757	08
Spain.....	117,342	66	215,722	71	-98,380	05
Yugoslavia.....	3,150	00			+3,150	00
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	2,199,482	21	2,144,386	34	+55,095	87
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Schedule B						
WORKING CAPITAL ADVANCES—DEPARTMENTAL—						
Agriculture—						
Prices Support Account.....	1,743,514	89	21,113,781	13	-19,370,266	24
Agricultural Products Account.....			-380,210	50	+380,210	50
Fisheries—						
Prices Support Account.....	88,640	24	871,605	95	-782,965	71
Finance—						
Royal Canadian Mint—(Appendix 1, Part II)—						
Gold Purchase Account.....	9,220,012	32	10,043,243	86	-823,231	54
Silver Coinage Account.....	2,151,623	44	1,186,442	32	+965,181	12
Silver War Medals Account.....	16,608	69	16,608	69		
Silver Bullion Purchase Account.....	346,352	28	248,202	41	+98,149	87
Nickel Coinage Account.....	172,724	76	59,122	19	+113,602	57
Bronze Coinage Account.....	148,687	39	165,316	35	-16,628	96
Steel Coinage Account.....	855	42	513	09	+342	33
Assay Office, Vancouver—Gold and Silver Purchase Account	155,723	33	135,870	85	+19,852	48
Public Printing and Stationery—						
King's Printer Advance—Printing.....	670,289	65	900,257	05	-229,967	40
King's Printer Advance—Stationery.....	990,377	96	533,624	87	+456,753	09
Resources and Development—						
National Film Board Operating Account.....	264,700	91			+264,700	91
Trade and Commerce—						
Board of Grain Commissioners—Canadian Government						
Elevators.....	5,771	33	1,881	83	+3,889	50
Purchase and storage of strategic materials.....	3,728,583	57	3,833,550	47	-104,966	90
Transport—						
Stores Account.....	2,958,506	13	2,964,401	21	-5,895	08
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	22,662,872	31	41,714,211	77	-19,051,239	46
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SCHEDULES TO BALANCE SHEET—Continued

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule C						
WORKING CAPITAL ADVANCES TO CROWN CORPORATIONS—						
Department of Finance—						
Commodity Prices Stabilization Corporation, Ltd.....	1,265,583	48	2,765,583	48	-1,500,000	00
Department of Trade and Commerce—						
Canadian Arsenals, Ltd.....	7,500,000	00	5,000,000	00	+2,500,000	00
Canadian Commercial Corporation.....	3,500,000	00	3,500,000	00		
Canadian Patents and Development, Ltd. (National Research Council).....	296,166	62	296,166	62		
Crown Assets Disposal Corporation.....	256,737	06	256,737	06		
Export Credits Insurance Corporation—Capital Surplus.....	5,000,000	00	5,000,000	00		
	17,818,487	16	16,818,487	16	+1,000,000	00
Schedule D						
LOANS TO, AND INVESTMENTS IN, CANADIAN FARM LOAN BOARD—						
Department of Finance—						
Advance for initial operating expenses.....	50,000	00	50,000	00		
Initial capital advances.....	5,000,000	00	5,000,000	00		
Capital stock.....	2,241,333	00	2,241,588	00	-255	00
Bonds.....	18,700,000	00	16,800,000	00	+1,900,000	00
Canadian Fisherman's Loan Act—						
Initial capital advances.....	29,000	00	29,000	00		
Capital stock.....	1,519	00	1,519	00		
	26,021,852	00	24,122,107	00	+1,899,745	00
Schedule E						
LOANS TO, AND INVESTMENTS IN, RAILWAY AND STEAMSHIP COMPANIES—						
Department of Transport—						
Canadian Government Railways—Working Capital.....	16,771,980	54	16,771,980	54		
Canadian National Railways—						
Advances, Refunding Act, 1938.....	76,890,029	45	76,890,029	45		
Advances, Refunding Act, 1944 (U.S. Dollars).....	80,185,000	00	80,186,000	00	-1,000	00
Advances, Refunding Act, 1944 (Can. Dollars).....	81,770,308	19	81,770,308	19		
Advances, Refunding Act, 1947.....	48,122,773	12	37,259,549	34	+10,863,223	78
Advances, Financing and Guarantee Act, 1940—						
Grand Trunk Railway Debenture Stock.....	108,158,072	99	108,157,889	61	+183	38
Advances, Financing and Guarantee Act, 1941—						
Purchase of securities.....	8,585,465	40	8,588,996	40	-3,531	00
Advances, Financing and Guarantee Act, 1942—						
Purchase of securities.....	18,276,036	27	18,276,036	27		
Advances, The War Appropriation (United Kingdom Finance- ing) Act, 1942—						
Purchase of securities.....	256,431,700	17	256,421,809	22	+9,890	95
Advances, Financing and Guarantee Act, 1947.....	5,886,566	33	5,886,566	33		
Advances, Financing and Guarantee Act, 1949.....	1,656,463	45			+1,656,463	45
Advances, Financing and Guarantee Act, 1950.....	6,911,989	10			+6,911,989	10
Advances, Trans-Canada Airlines Act.....	19,043,022	71	19,043,022	71		
Temporary Loan.....	6,000,000	00	1,730,155	00	+4,269,845	00
Purchase of railway equipment leased to Canadian National Railways—						
1936 Agreement.....			517,173	17	-517,173	17
1943 Agreement.....	12,493,333	41	14,065,000	09	-1,561,666	68
1944 Agreement.....	7,818,554	99	8,687,283	33	-868,728	34
1946 Agreement.....	8,716,227	68	9,587,850	44	-871,622	76
Canadian National (West Indies) Steamships, Limited.....	300,000	00			+300,000	00
	764,017,523	80	743,829,650	09	+20,187,873	71
Schedule F						
LOANS TO, AND INVESTMENTS IN, MISCELLANEOUS CROWN AGENCIES—						
Department of National Revenue—						
Canadian Broadcasting Corporation.....	8,400,000	00	7,750,000	00	+650,000	00
Department of Resources and Development—						
Northwest Territories Power Commission.....	5,065,000	00	4,570,000	00	+495,000	00
Department of Trade and Commerce—						
Eldorado Mining and Refining (1944) Limited—Stock.....	8,246,876	82	8,246,876	82		
Export Credits Insurance Corporation—Capital stock.....	5,000,000	00	5,000,000	00		
Polymer Corporation Limited.....	41,000,000	00	42,886,297	66	-1,886,297	66
Department of Transport—						
Canadian Overseas Telecommunication Corporation.....	551,761	00			+551,761	00
National Harbours Board—Montreal.....	62,658,718	70	61,138,490	91	+1,520,227	79
Montreal—Retirement of Jacques Cartier Bridge bonds	19,426,000	00	19,976,413	45	-550,413	45
Vancouver.....	24,604,097	86	24,570,109	40	+33,988	46
	174,952,454	38	174,138,188	24	+814,266	14

SCHEDULES TO BALANCE SHEET—Continued

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule G						
LOANS TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—						
Provincial:						
Department of Finance—						
Alberta—Consolidated Loans, 1947 settlement.....	11,831,932	94	12,186,895	75	—354,962	81
British Columbia—Consolidated Loans, 1947 settlement.....	22,985,072	42	23,671,057	62	—685,985	20
Manitoba—Consolidated Loans, 1947 settlement.....	17,798,185	10	18,305,311	35	—507,126	25
Saskatchewan—Power Commission.....	19,200	00	23,040	00	—3,840	00
Seed Grain Loans Guarantee Act, 1938.....	4,530,226	40	5,822,453	04	—1,292,226	64
Seed Grain Advances, 1908.....	76,657	75	77,654	05	—996	30
Consolidated Loans, 1947 settlement.....	32,562,615	71	33,709,555	64	—1,146,939	93
Department of Fisheries—						
British Columbia—Fisheries Research Board of Canada.....			7	92	—7	92
Department of Resources and Development—						
Manitoba—Lac Seul and Lake of the Woods Storage Projects	1,080,090	45			+1,080,090	45
Municipal:						
Department of Finance—						
Municipal Improvements Assistance Act, 1938.....	4,209,556	93	4,467,171	36	—257,614	43
Department of Transport—						
Dawson Creek—Sewage Disposal System.....	64,360	60	74,359	87	—9,999	27
	95,157,898	30	98,337,506	60	—3,179,608	30
Schedule H						
LOANS TO UNITED KINGDOM AND OTHER GOVERNMENTS—						
Belgium:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	59,982,000	00	62,289,000	00	—2,307,000	00
China:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	49,426,117	50	50,182,674	84	—756,557	34
Czechoslovakia:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	13,320,000	00	16,673,706	82	—3,353,706	82
Greece:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	225,936,000	00	234,304,000	00	—8,368,000	00
Interim Credit—Consolidated Interest.....	2,214,000	00	2,296,000	00	—82,000	00
Netherlands:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	6,525,000	00	6,525,000	00		
Netherlands:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	115,480,000	00	118,136,572	11	—2,656,572	11
Military relief and currency credits settlement.....	5,733,966	70	5,733,966	70		
Indonesia:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	15,452,188	21	15,452,188	21		
Norway:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	21,030,126	03	23,656,985	07	—2,626,859	04
Department of National Defence—						
General Advances.....	1,047	97	2,063	50	—1,015	53
Roumania:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	24,329,262	40	24,329,262	40		
Union of Soviet Socialist Republics:						
Department of Finance—						
Export Credits Insurance Act—Loan.....			2,866,098	69	—2,866,098	69
Department of Trade and Commerce—						
General Advances.....	8,992,488	79	8,689,744	52	+302,744	27
United Kingdom:						
Department of Finance—						
Loan—The War Appropriation (United Kingdom Financing)						
Act, 1942.....	251,489,941	76	292,056,543	61	—40,566,601	85
Loan—United Kingdom Financial Agreement Act, 1946.....	1,185,000,000	00	1,165,000,000	00	+20,000,000	00
Department of National Defence—						
General Advances.....	3,177	20	11,831	39	—8,654	19
United States of America:						
Department of Fisheries—						
Pacific Halibut Treaty—Collectible expenses.....	17,168	19	32,670	57	—15,502	38
Pacific Salmon Treaty—Collectible expenses.....	75,946	24	113,552	55	—37,606	31
Pacific Salmon Treaty—Hell's Gate—Collectible expenses..	42,640	05	46,947	25	—4,307	20
Department of National Defence—						
General Advances.....	15,742	18	25,492	24	—9,750	06
	1,985,066,813	22	2,028,424,300	47	—43,357,487	25

SCHEDULES TO BALANCE SHEET—Continued

	1951	1950	Net Increase or Decrease during 1950-51
	\$ cts.	\$ cts.	\$ cts.
Schedule I			
SOLDIER SETTLEMENT AND VETERANS LAND ACTS LOANS—			
Department of Veterans Affairs—			
Soldier Land Settlement Loans.....	2,643,761 10	3,318,687 56	—674,926 46
British Family Settlement.....	915,864 91	872,033 38	+43,831 53
Soldier Settlement Unallotted Lands.....	2,631 59	3,450 54	—818 95
Veterans Land Act Advances.....	185,710,462 21	170,453,389 96	+15,257,072 25
	189,272,719 81	174,647,561 44	+14,625,158 37
Schedule J			
OTHER LOANS AND INVESTMENTS—MISCELLANEOUS—			
Department of Citizenship and Immigration—			
Assistance to Indians.....	85,814 49	53,237 55	+32,576 94
Empire Settlement Scheme.....	117,797 59	117,797 59	
Department of Finance—			
Bank for International Settlements.....	272,785 84	272,785 84	
Montreal Turnpike Trust—Commutation Agreements.....	14,308 00	14,308 00	
New Westminster Harbour Commission.....	974,837 23	974,837 23	
Saint John Bridge and Railway Extension Co. Loan.....	433,900 00	433,900 00	
Department of Mines and Technical Surveys—			
Sundry Oil Drilling Operators.....	165,863 99	386,796 88	—220,932 89
Department of National Defence—			
Saskatchewan Power Commission.....	20,424 26	23,033 83	—2,609 57
Department of Resources and Development—			
Seed Grain and Relief.....	1,976,485 96	2,030,613 26	—54,127 30
Less—Amount transferred to non-active account.....		—12,126 49	+12,126 49
Yukon Coal Company, Ltd.....	286,469 18	286,469 18	
Department of Trade and Commerce—			
Algoma Steel Corporation, Ltd.....	239,312 93	489,312 93	—250,000 00
Avon Coal Company, Ltd.....	275,000 00		+275,000 00
Dominion Steel and Coal Corporation, Ltd.....	580,179 50	773,572 67	—193,393 17
Dominion Coal Company, Ltd.....	358,242 92		+358,242 92
Sundry Coal Companies.....	68,213 70	75,024 50	—6,810 80
Crown Trust Company.....	37,043 70	45,238 20	—8,194 50
Department of Transport—			
Construction of dock and rail facilities for Steep Rock Iron Mines, Ltd.....	2,974,095 87	2,961,277 45	+12,818 42
Halifax Pilotage Advance.....		3,584 26	—3,584 26
Sydney Pilotage Advance.....		4,773 81	—4,773 81
Balances receivable under agreements of sale of Crown Assets—			
Department of Trade and Commerce—			
Algoma Steel Corporation, Ltd.....	4,977,885 98	5,266,002 84	—288,116 86
Atlas Steels, Ltd.....	567,423 81	591,315 37	—23,891 56
Vivian Diesels and Munitions, Ltd.....	116,496 25	127,929 09	—11,432 84
Crown Assets Disposal Corporation—			
North American Cyanamid, Ltd.....	720,000 00	1,440,000 00	—720,000 00
	15,262,281 20	16,359,383 99	—1,097,102 79
Schedule K			
SINKING FUND AND OTHER INVESTMENTS HELD FOR RETIREMENT OF UNMATURED FUNDED DEBT—3% NEWFOUNDLAND GUARANTEED STOCK, 1943-63—			
Sinking Fund—3% Stock 1943-63.....	8,384,625 42	7,991,102 78	+393,522 64
Account N funds invested in—			
3% 1943-63 stock.....	4,333,560 00	2,314,219 60	+2,019,340 40
United Kingdom Treasury Bills.....	9,940,025 68	6,844,902 87	+3,095,122 81
Account N—Cash balance.....	43,603 38	53,013 43	—9,410 05
	22,701,814 48	17,203,238 68	+5,498,575 80
Schedule L			
SUNDRY SUSPENSE ACCOUNTS—			
Department of Finance—			
Bank of Montreal, Provincial Notes Suspense Account.....	27,567 83	27,567 83	
Blank Bonds Reserve.....	68,418 09	68,418 09	
Canadian Sugar Stabilization Corporation, Ltd.—			
Price Stabilization Contingency Reserve (contra).....		17,480,742 05	—17,480,742 05
Cheque adjustment suspense.....	2,455 42	2,455 42	
Foreign Exchange Control Board—deficit arising from exchange revaluations.....	43,834,527 38		+43,834,527 38
Materials declared surplus—Ammunition.....	214,906 00		+214,906 00
Bridge spans.....	1,205,891 06		+1,205,891 06
Newfoundland settlement.....		6,382 80	—6,382 80
Retirement fund suspense.....	154 15	154 15	
	45,353,919 93	17,585,720 34	+27,768,199 59

SCHEDULES TO BALANCE SHEET—Continued

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule M						
NET DEBT—						
Capital Expenditures—						
Public Works (Canals)—						
Department of Public Works—						
Burlington Bay Canal.....	308,328	32	308,328	32		
Lake St. Peter.....	1,164,235	08	1,164,235	08		
Department of Transport—						
Chambly Canal, River Richelieu.....	579,715	42	579,715	42		
Lachine Canal.....	10,991,547	81	10,991,547	81		
Murray Canal.....	1,248,946	71	1,248,946	71		
Ottawa Works.....	6,871,214	97	6,871,214	97		
Quebec Canal.....	34,841	69	34,841	69		
Rideau Canal.....	143,108	12	143,108	12		
Sault Ste. Marie Canals.....	4,935,809	42	4,935,809	42		
St. Anne's Lock—Railway Bridge Ile Perrot.....	150,000	00	150,000	00		
St. Lawrence Canals.....	34,116,459	70	34,129,639	70	-13,180	00
St. Lawrence Ship Canal.....	133,896	80	133,896	80		
St. Ours Locks.....	614,426	39	614,426	39		
St. Peters Canal.....	492,023	82	492,023	82		
Tay River Navigation.....	476,128	73	476,128	73		
Trent Canal Improvements.....	559,067	70	559,067	70		
Trent River Navigation.....	19,081,747	04	19,081,807	04		-60 00
Welland Canal.....	27,282,656	73	27,296,329	31	-13,672	58
Welland Ship Canal.....	130,757,342	69	130,803,890	21	-46,547	52
Miscellaneous.....	125	00	125	00		
	239,941,622	14	240,015,082	24	-73,460	10
Public Works (Railways)						
Department of Transport—						
Canadian Government Railways—						
Canadian Government Railways.....	64,853,544	02	64,853,544	02		
Cape Breton Railway.....	104,520	54	104,520	54		
Caraquet and Gulf Shore Railway.....	209,950	00	209,950	00		
Elgin and Havelock Railway.....	33,530	00	33,530	00		
Intercolonial Railway.....	111,798,164	60	110,928,553	74	+869,610	86
International Railway of New Brunswick.....	2,681,377	35	2,681,377	35		
Lotbiniere and Megantic Railway.....	336,875	00	336,875	00		
National Transcontinental Railway.....	161,183,433	04	161,183,433	04		
New Brunswick and Prince Edward Island Railway.....	361,540	66	361,540	66		
Newfoundland Railway.....	1,466,933	47	1,466,933	47		
Prince Edward Island Railway.....	8,330,745	67	8,330,745	67		
Quebec Bridge.....	21,706,664	49	21,706,664	49		
Quebec and Saguenay Railway.....	7,120,895	74	7,120,895	74		
Salisbury and Albert Railway.....	84,390	41	84,390	41		
St. Martin's Railway.....	72,624	91	72,624	91		
Temiscouata Railway.....	480,000	00	480,000	00		
York and Carleton Railway.....	20,976	16	20,976	16		
Hudson Bay Railway and Terminals—						
Hudson Bay Railway.....	33,466,861	40	33,439,357	49	+27,503	91
Port Nelson Terminal.....	6,240,095	86	6,240,095	86		
Residue of cost of Steamer <i>Sheba</i>	78,610	58	78,610	58		
Prince Edward Island Car Ferry and Terminals.....	13,011,209	34	12,742,513	52	+268,695	82
Residue of capital cost of S.S. <i>Charlottetown</i>	1,194,145	44	1,194,145	44		
Construction of new car ferry.....	7,032,720	47	7,032,720	47		
Other Railways and Miscellaneous—						
Digby and Annapolis Railway.....	660,683	09	660,683	09		
North Railway.....	250,000	00	250,000	00		
Strait of Canso.....	268,509	81	290,879	67	-22,369	86
Governor General's Cars.....	71,538	82	71,538	82		
Canadian Government Railways—						
Canada Central Railway—Peace River Bridge.....	175,000	00	175,000	00		
Residue of capital cost of steamers, <i>Drummond</i> and <i>McKee</i>	851,853	24	851,853	24		
Piers "A" and "B"—Ogden Point—Victoria, B.C.....	2,796,935	55	2,796,935	55		
	446,944,329	66	445,800,888	93	+1,143,440	73

SCHEDULES TO BALANCE SHEET—Continued

	1951	1950	Net Increase or Decrease during 1950-51
	\$ cts.	\$ cts.	\$ cts.
Schedule M—Continued			
NET DEBT—Continued			
Public Works (Miscellaneous)—			
Department of Public Works—			
Bare Point Breakwater.....	217,995 90	217,995 90	
Burlington Channel Improvements.....	1,392,489 77	1,392,489 77	
Canadian Building, London, England.....	1,539,073 11	1,539,073 11	
Canadian Legation Building, Tokyo, Japan.....	200,000 00	200,000 00	
Canadian Legation Building and Site, Washington, D.C.....	477,754 35	477,754 35	
Cape Tormentine Harbour.....	95,000 00	95,000 00	
Esquimalt Graving Dock.....	7,799,761 10	7,799,761 10	
Georgian Bay to Montreal, Waterway Survey.....	918,796 85	918,796 85	
Government Buildings, Ottawa.....	35,260,968 34	35,260,968 34	
Halifax Elevator Site.....	86,511 89	86,511 89	
Halifax Harbour Improvements.....	13,025,454 11	13,025,454 11	
Kingston Graving Dock.....	556,589 35	556,589 35	
Land and Cable Telegraph Line.....	348,320 77	348,320 77	
Levis Graving Dock.....	971,592 58	971,592 58	
Miscellaneous Post Office Sites.....	135,735 95	135,735 95	
Miscellaneous Wharves.....	1,005,929 09	1,005,929 09	
Montreal Harbour Improvements.....	1,060,342 83	1,060,342 83	
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street.....	855,581 54	855,581 54	
Port Arthur and Port William and River Kaministiquia Improvements.....	16,249,019 98	16,249,019 98	
Port Colborne Harbour.....	904,459 39	904,459 39	
Quebec Harbour Improvements.....	10,326,478 87	10,326,478 87	
Rainy River Lock and Dam.....	133 80	133 80	
Sorel Harbour Improvements.....	1,806,540 71	1,806,540 71	
St. Andrews Rapids, including Red River Improvement.....	1,569,776 99	1,569,776 99	
Saint John Harbour Improvements.....	19,300,822 66	19,300,822 66	
Tiffin Harbour Improvements.....	481,621 59	481,621 59	
Toronto Harbour Improvements.....	9,331,987 37	9,331,987 37	
Toronto, New Dominion Building.....	1,166,646 95	1,166,646 95	
Upper St. Lawrence River—Channel Improvements.....	468,097 68	468,097 68	
Vancouver Harbour Improvements.....	3,600,078 73	3,600,078 73	
Victoria Harbour, British Columbia, Improvements.....	2,334,089 39	2,334,089 39	
Victoria Harbour, Ontario, Improvements.....	761,801 79	761,801 79	
Yukon Territory Works (Part).....	1,638,068 55	1,638,068 55	
Department of Transport—			
Auto-ferry vessel for service between Yarmouth, N.S. and the New England States.....	16,355 96		+16,355 96
Canadian Government Trans-Atlantic Air Service.....	1,670,000 00	1,670,000 00	
Civil Aviation—Airways and Airports.....	58,037,334 75	50,331,577 77	+7,705,756 98
Eastern Arctic Patrol.....	3,002 430 11	2,311,038 13	+691,391 98
General Service Workboat, Parry Sound, Ont. Agency.....	31,384 82	25,815 66	+5,569 16
General Service Workboat for use at St. John's, Newfoundland.....	215 18		+215 18
Government Shipbuilding Program.....	53,325,520 64	53,325,520 64	
Hopper Barge <i>Chesterfield</i>	233,941 30	233,941 30	
Icebreaker and Service Vessels.....	807,473 28	791,497 11	+15,981 17
Lighthouse Supply and Buoy Vessel for the West Coast.....	915,644 16	666,723 05	+248,921 11
Lighthouse Supply and Buoy Vessel for the East Coast.....	1,709,766 92	1,621,583 64	+88,183 28
Lightship for the Port of Saint John, N.B.....	663,406 44	605,914 40	+57,492 04
Northwest Communications System.....	1,501,768 12	1,076,543 06	+425,225 06
St. Lawrence River Improvements.....	100,826,151 87	97,213,584 07	+3,612,567 80
Tug <i>Ocean Eagle</i>	91,071 49	91,071 49	
Vessels for Pacific Ocean Weather Station "P".....	1,646,614 39	115,000 00	+1,531,614 39
Yukon Territory Works (Part).....	283,323 55	283,323 55	
National Harbours Board—			
Churchill, Port and Terminals.....	12,790,681 29	12,790,681 29	
Prescott Elevator.....	4,707,440 23	4,707,440 23	
Port Colborne Elevator.....	2,356,217 60	2,356,217 60	
	380,504,269 08	366,104,994 97	+14,399,274 11
Military Property and Stores—			
Department of National Defence—			
Military Property and Stores.....	12,699,263 02	12,699,263 02	
Less—Fort Osborne Barracks, Winnipeg.....	—62,947 27	—62,947 27	
St. Helen's Island, Barracks site.....	—19,783 10	—19,783 10	
	12,616,532 65	12,616,532 65	

PUBLIC ACCOUNTS, 1950-51: PART I

SCHEDULES TO BALANCE SHEET—Continued

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule M—Continued						
NET DEBT—Continued						
Territorial Accounts—						
Department of Resources and Development—						
Northwest Territories, Organization.....	1,460,000	00	1,460,000	00		
Northwest Territories, Purchase.....	1,460,000	00	1,460,000	00		
Northwest Rebellion.....	826,077	87	826,077	87		
Dominion Lands Expenditure to March 31, 1911.....	10,425,395	92	10,425,395	92		
Less—Received from Dominion Lands.....	-4,275,526	11	-4,275,526	11		
	9,895,947	68	9,895,947	68		
Total Capital Expenditure.....	1,089,902,701	21	1,074,433,446	47	+15,469,254	74
OTHER NON-ACTIVE ASSETS—						
Non-active Loans—Canadian National Steamships—						
Department of Transport—						
Canadian Government Merchant Marine, Limited.....	8,098,389	16	8,098,389	16		
Canadian National (West Indies) Steamships, Ltd.....	3,618,505	74	3,618,505	74		
	11,716,894	90	11,716,894	90		
Non-active advances—National Harbours Board—						
Department of Transport—						
Chicoutimi.....	3,812,161	20	3,811,603	58	+557	62
Churchill.....	479,284	63	232,025	72	+247,258	91
Halifax.....	14,943,804	65	14,367,829	42	+575,975	23
Montreal-Jacques Cartier Bridge—Advances for payment of guaranteed interest.....	7,234,031	00	7,234,031	00		
Port Colborne Elevator.....	123,401	51	11,613	43	+111,788	08
Quebec.....	28,656,081	38	28,398,514	86	+257,566	52
Saint John.....	20,622,841	38	20,469,884	96	+152,956	42
Three Rivers.....	3,987,356	39	3,987,356	39		
	79,858,962	14	78,512,859	36	+1,346,102	78
Miscellaneous Non-Active Accounts—						
Canadian Pacific Railway (old).....	62,791,435	25	62,791,435	25		
Canadian National Railways Securities Trust Stock.....	378,518,135	02	378,518,135	02		
Canadian National Railway Stock.....	18,000,000	00	18,000,000	00		
Securities Investment Account—						
(Trading losses subject to Parliamentary Appropriation).....			8,299,183	77	-8,299,183	77
Soybean Flour Suspense Account—						
(Department of Trade and Commerce).....	125,936	00	125,936	00		
Loans and Advances—						
Railways and Steamships—						
Canadian Pacific Railway—						
Advances under Relief Acts.....			1,447,222	71	-1,447,222	71
Sundry Government Agencies—						
High Commissioner's Office Suspense (External Affairs).....	2,043	17	2,043	17		
Soldier and General Land Settlement Loans.....	28,023,836	26	28,026,413	23	-2,576	97
Seed Grain and Relief (Department of Resources and Development).....			12,126	49	-12,126	49
Other Governments—						
Italian Government—Wheat purchases 1915 (Department of Trade and Commerce).....	702	52	702	52		
Russian Government—Saddlery purchases 1915 (Department of National Defence—Army).....	55,571	82	55,571	82		
Miscellaneous—						
Abasand Oils Ltd. (Department of Mines and Technical Surveys).....	1,802,107	39	1,802,107	39		
Victoria Shipowner's Ltd.—Balance remaining after liquidation (Department of Transport).....	621,987	05	621,987	05		
Investments—						
Department of Finance—						
Earl of Selkirk Mortgage on Property in Township of Moulton.....	13,900	00	13,900	00		
Quebec Turnpike Trust Bonds.....	20,000	00	20,000	00		
Department of Transport—						
Grand Trunk Railway Preference Stock.....	121,739	65	121,739	65		

SCHEDULES TO BALANCE SHEET—Continued

Net Increase
or Decrease
during 1950-51

Schedule M—Concluded

NET DEBT—Concluded

	1951	1950	
	\$ cts.	\$ cts.	\$ cts.
Department of Veterans Affairs—			
University Hospital, Edmonton, Alberta.....	100,000 00	100,000 00	
Defalcation and Deficiency Suspense Accounts—			
Department of Finance—			
Bonds, Interest and Notes Adjustment Account.....	16,793 52	16,793 52	
Coupons—New York Loans.....	45,738 50	45,738 50	
Department of Mines Suspense Account.....	11,208 45	11,208 45	
	490,271,134 60	500,032,244 54	-9,761,109 94
Total Other Non-Active Assets.....	581,846,991 64	590,261,998 80	-8,415,007 16
Consolidated Deficit Account.....	9,761,565,255 22	9,979,913,753 46	-218,348,498 24
Total Net Debt.....	11,433,314,948 07	11,644,609,198 73	-211,294,250 66

Schedule N

FLOATING DEBT—

Matured Funded Debt Outstanding—

Payable in Canada—

Debenture Stock, 5 per cent, 1919.....	1,000 00	1,000 00	
Debenture Stock, 5½ per cent, 1921.....	200 00	200 00	
Dominion of Canada Savings Certificates.....	3,950 00	4,055 00	-105 00
War Savings Certificates, 1917.....	8,520 00	8,565 00	-45 00
War Savings and Thrift Stamps, 1919.....	72,741 00	72,821 25	-80 25
Province of Canada 5 per cent Loan Debentures.....	400 00	400 00	
Province of New Brunswick 6 per cent Loan Debentures.....	600 00	600 00	
Provincial Notes, Nova Scotia.....	39,162 10	39,162 10	
Unpaid Warrants, Prince Edward Island.....	549 59	549 59	
War Loan 1915-25, 5 per cent.....	4,500 00	4,500 00	
War Loan 1916-31, 5 per cent.....	8,300 00	8,300 00	
Victory Loan, 1917-22, 5½ per cent.....	35,150 00	37,600 00	-2,450 00
Victory Loan, 1917-27, 5½ per cent.....	8,050 00	8,750 00	-700 00
Victory Loan, 1917-37, 5½ per cent.....	12,450 00	14,450 00	-2,000 00
Victory Loan, 1918-23, 5½ per cent.....	40,900 00	44,200 00	-3,300 00
Victory Loan, 1918-33, 5½ per cent.....	32,900 00	35,800 00	-2,900 00
Victory Loan, 1919-24, 5½ per cent.....	20,350 00	23,400 00	-3,050 00
Victory Loan, 1919-34, 5½ per cent.....	65,900 00	70,750 00	-4,850 00
Renewal Loan, 1922-27, 5½ per cent.....	2,950 00	3,200 00	-250 00
Renewal Loan, 1922-32, 5½ per cent.....	8,350 00	9,100 00	-750 00
Refunding Loan, 1923-28, 5 per cent.....	1,000 00	1,000 00	
Refunding Loan, 1923-43, 5 per cent.....	54,600 00	70,100 00	-15,500 00
Refunding Loan, 1924-44, 4½ per cent.....	40,100 00	53,300 00	-13,200 00
Refunding Loan, 1925-40, 4½ per cent.....	23,900 00	26,700 00	-2,800 00
Refunding Loan, 1926-46, 4½ per cent.....	26,500 00	54,100 00	-27,600 00
Refunding Loan, 1933-45, 4 per cent.....	34,300 00	69,200 00	-34,900 00
Refunding Loan, 1934-42, 3 per cent.....	3,500 00	4,000 00	-500 00
Refunding Loan, 1934-49, 3½ per cent.....	58,400 00	94,800 00	-36,400 00
Refunding Loan, 1937-44, 2½ per cent.....		1,000 00	-1,000 00
Refunding Loan, 1937-51, 3½ per cent (called).....	106,600 00	349,800 00	-243,200 00
National Service Loan, 1931-36, 5 per cent.....	3,700 00	3,700 00	
National Service Loan, 1931-41, 5 per cent.....	42,000 00	84,000 00	-42,000 00
Loan of 1932-52, 4 per cent (called).....	86,000 00	194,000 00	-108,000 00
Loan of 1935-43, 2½ per cent.....	2,000 00	2,000 00	
Loans of 1935-55 dated June 1 and Nov. 15, 3 per cent (called).....	1,427,000 00		+1,427,000 00
Loan of 1948-50, 1½ per cent.....		625,000 00	-625,000 00
Loan of 1949-50, 1½ per cent.....	62,000 00		+62,000 00
Conversion Loan, 1937-49, 4½ per cent.....	9,100 00	61,100 00	-52,000 00
Conversion Loan, 1931-56, 4½ per cent (called).....		108,700 00	-108,700 00
Conversion Loan, 1931-57, 4½ per cent (called).....	75,700 00	131,900 00	-56,200 00
Conversion Loan, 1931-58, 4½ per cent (called).....	366,100 00	776,700 00	-410,600 00
Conversion Loan, 1931-59, 4½ per cent (called).....	1,319,000 00	10,293,100 00	-8,974,100 00
First War Loan, 1940, 3½ per cent.....	3,857,697 50	5,351,450 00	-1,493,752 50
Second War Loan, 1940-52, 3 per cent (called).....	2,583,200 00	15,297,500 00	-12,714,300 00
Victory Loan, 1941-46, 2 per cent.....	17,000 00	49,000 00	-32,000 00
Victory Loan, 1941-51, 3 per cent (called).....	13,412,345 50		+13,412,345 50
Second Victory Loan, 1942-48, 2½ per cent.....	28,000 00	86,000 00	-58,000 00
Third Victory Loan, 1942-46, 1½ per cent.....	5,000 00	37,000 00	-32,000 00
Fourth Victory Loan, 1943-46, 1½ per cent.....	10,000 00	47,000 00	-37,000 00
Fifth Victory Loan, 1944-48, 1½ per cent.....	16,000 00	88,000 00	-72,000 00
Sixth Victory Loan, 1944-48, 1½ per cent.....	25,000 00	115,000 00	-90,000 00
Seventh Victory Loan, 1944-48, 1½ per cent.....	47,000 00	152,000 00	-105,000 00
Eighth Victory Loan, 1945-49, 1½ per cent.....	61,000 00	394,000 00	-333,000 00

SCHEDULES TO BALANCE SHEET—Continued

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule N—Continued						
FLOATING DEBT—Concluded						
Matured Funded Debt Outstanding—Concluded						
Payable in Canada— <i>Concluded</i>						
Ninth Victory Loan, 1945-50, 1½ per cent.	263,000	00			+263,000	00
4½ Year Notes, 1936-41, 1 per cent.	3,000	00	3,000	00		
Non-interest bearing certificates.	71,369	58	47,478	71	+23,890	87
War Savings Certificates, 1940.	7,967,790	00	11,888,770	00	-3,920,980	00
War Savings Stamps, 1940.	2,302,230	75	2,397,146	00	-94,915	25
Refundable portion of personal income tax.	1,211,792	57	1,211,895	67	-103	10
	36,053,848	59	50,556,843	32	-14,502,994	73
Payable in London—						
Loan of 1884 (1909-34), 3½ per cent.	153	51	160	83	-7	32
2 per cent Loan due July 1, 1938.	588	00	616	00	-28	00
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938.	294	00	924	00	-630	00
Loan of 1930-50, 3½ per cent.	7,056	00	9,240	00	-2,184	00
Loan of 1940-60, 4 per cent (called).	35,685	48	40,156	78	-4,471	30
Loan of 1950-55, 3½ per cent (called).	28,990	40			+23,990	40
Loan of 1897-1947, 2½ per cent.	176	40	184	80	-8	40
Sundry Loans and Debentures.	11,149	81	13,660	45	-2,510	64
	79,093	60	64,942	86	+14,150	74
Payable in New York—						
Loan of 1917-37, 5 per cent.	13,860	00	14,740	00	-880	00
Loan of 1919-29, 5½ per cent.	2,310	00	2,420	00	-110	00
Loan of 1922-52, 5 per cent (called).	193,200	00	229,900	00	-36,700	00
Loan of 1926-36, 4½ per cent.	7,350	00	7,700	00	-350	00
Loan of 1935-45, 2½ per cent.	10,500	00	12,100	00	-1,600	00
Loan of 1937-67, 3 per cent (called).	128,100	00	147,400	00	-19,300	00
Loan of 1938-68, 3 per cent (called).	44,100	00	57,200	00	-13,100	00
Loan of 1943-53, 3 per cent (called).	1,050	00	1,100	00	-50	00
Loan of 1930-60, 4 per cent (called).	6,250,650	00			+6,250,650	00
	6,651,120	00	472,560	00	+6,178,560	00
	42,784,062	19	51,094,346	18	-8,310,283	99
Notes and other obligations payable on demand—						
Compensation to Seigneurs.	11,827	40	11,827	40		
Dominion Stock, Issue B, 3½ per cent.	3,600	00	3,700	00	-100	00
Eldorado Mining and Refining Ltd.—						
Unrepresented Capital Stock (Dept. of Trade and Commerce).	65,345	40	73,539	90	-8,194	50
Foreign currency for armed forces—Korean Won (Dept. of National Defence).	262	50			+262	50
Non-negotiable non-interest bearing notes payable on demand—						
To the International Bank for Reconstruction and Development.	53,506,500	00	53,506,500	00		
To the International Monetary Fund.	243,400,000	00	243,400,000	00		
	296,987,535	30	296,995,567	30	-8,032	00
Interest Due and Outstanding—						
Unpaid Interest—Domestic Loans.	76,006,855	15	78,266,294	32	-2,259,439	17
New York Loans.	250,319	70	568,840	57	-318,520	87
London Loans.	42,419	81	48,553	75	-6,133	94
Unpaid Dividends—Province of Prince Edward Island.	867	25	867	25		
Nova Scotia.	795	80	795	80		
New Brunswick.	1,279	00	1,279	00		
Province of Canada.	4,663	18	4,663	18		
British Columbia.	33	67	33	67		
Dominion Stock.	3,717	33	3,717	33		
Unpaid Warrants, Canada—former years.	49	36	49	36		
	76,311,000	25	78,895,094	23	-2,584,093	98

SCHEDULES TO BALANCE SHEET—Continued

Net Increase
or Decrease
during 1950-51

	1951	1950	
	\$ cts.	\$ cts.	\$ cts.

Schedule N—Concluded

FLOATING DEBT—Concluded

Outstanding Cheques and Warrants—			
Treasury Cheques	59,380,534 32	69,809,365 56	-10,428,831 24
Imprest Account Cheques	23,411 81	20,927 64	+2,484 17
Less—Unclaimed registered interest (letter of credit) cheques adjustment account	-9 63	-9 63	
Department of Agriculture—			
Drought Area—cattle market service, outstanding war- rants	24 41	24 41	
Hog premiums, outstanding warrants	434,344 80	458,062 19	-23,717 39
Wheat acreage reduction payments, outstanding warrants	1,636 01	1,636 01	
Department of National Defence—			
Outstanding relief vouchers	1,148 00	1,148 00	
Department of Trade and Commerce—			
Outstanding wheat bonus certificates	7,746 33	7,746 33	
	59,848,836 05	70,298,900 51	-10,450,064 46
Post Office Department—			
Post Office (net liability for Money Orders, etc.)	10,457,314 07	8,280,167 29	+2,177,146 78
	486,388,747 86	505,564,075 51	-19,175,327 65

Schedule O

DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—

Department of Agriculture—			
Commonwealth Bureau of Biological Control	2,751 54	13,086 13	-10,334 59
Department of Citizenship and Immigration—			
Indian Family Allowances	223,957 70	227,843 76	-3,886 06
Unclaimed Wages—Government Agencies—Indian Affairs Branch	69 98	69 98	
Department of External Affairs—			
Empress of Ireland Relief Fund		1,212 85	-1,212 85
Department of Finance—			
Companies in liquidation—			
Canadian Home Investment Company, Limited	4,878 80	4,878 80	
Montreal-Canada Fire Insurance Company	605 09	605 09	
Ontario Fire Insurance Company	12,458 65	12,458 65	
Dominion Trust Company	8,931 10	8,931 10	
Western Mutual Fire Insurance Company	516 97	516 97	
Western Canada Fire Insurance Company	443 00	443 00	
Great North Insurance Company	344 70	344 70	
York County Loan and Savings Company	35,468 36	35,468 36	
Kimouski Fire Insurance Company	3,030 53	3,030 53	
Common School Funds—Ontario and Quebec	2,677,770 70	2,677,770 70	
Contractors' Securities—Cash (Sundry Departments)	10,995,340 70	8,008,695 33	+2,986,645 37
Canadian National Railways—			
Equipment Issue, 1923—Redemption Account	5,500 00	5,500 00	
Guaranteed Bond Issues—Outstanding Interest	104,387 50	117,525 00	-13,137 50
Defunct Banks—Balance to meet unclaimed deposits—			
Bank of Vancouver	8,657 40	8,657 40	
Banque du Peuple	6,349 82	6,349 82	
Banque St. Hyacinthe	2,428 64	2,428 64	
Banque St. Jean	67 61	67 61	
Banque Ville-Marie	4,669 59	4,669 59	
Central Bank	2,225 94	2,225 94	
Commercial Bank of Manitoba	328 36	328 36	
Ontario Bank	21,592 71	21,592 71	
Home Bank Creditors Relief Suspense	8,618 14	8,618 14	
King George V Silver Jubilee Cancer Fund for Canada	36,000 00	36,000 00	
Canadian Sugar Stabilization Corporation Ltd.—			
Price Stabilization Contingency Reserve (contra)		17,480,742 05	-17,480,742 05
Province of Newfoundland—Financial Surplus	20,000,000 00	20,000,000 00	
Penny Bank of Ontario—Outstanding Cheques	126 90	126 90	
Unclaimed Dividends and Undistributed Assets—			
Bankruptcy and Winding-Up Acts	158,648 12	134,411 62	+24,236 50
William Scott Estate		9,050 60	-9,050 60
Department of Labour—			
Fair Wage Suspense	4,950 50	4,419 20	+531 30
Polish Agricultural Workers	452 98	1,760 49	-1,307 51

PUBLIC ACCOUNTS, 1950-51: PART I

SCHEDULES TO BALANCE SHEET—Continued

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule O—Continued						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Continued						
Department of National Defence—						
Estates—Armed Services.....	144,304	06	125,802	58	+18,501	48
Deductions and Pay—Prisoners of War.....	135,344	78	135,537	00	—192	22
Defence Research Board—Extra-mural research grants.....	826,139	27	148,264	15	+677,875	12
Royal Military College Cadets Trust Fund.....	28,216	55	5,880	66	+22,335	89
Strathcona Trust Fund.....	500,000	00	500,000	00		
Unclaimed Wages—Government Agencies.....	17,269	75	17,269	75		
United Kingdom Prisoners of War Trust Account.....	466	08	674	47	—208	39
British Admiralty—Pensions deductions.....	6,298	55	11,607	66	—5,309	11
Royal Canadian Naval College Trust Fund.....	5,675	93	5,673	18	+2	75
McKee Trophy Fund.....	1,073	00	1,043	00	+30	00
Less—Amount invested and held in bonds.....	—1,000	00	—1,000	00		
Department of National Health and Welfare—						
National Physical Fitness Fund.....	217,349	25	212,880	54	+4,468	71
Department of National Revenue—Customs and Excise—						
Guarantee deposits.....	20,000	00	15,000	00	+5,000	00
Privy Council Office—						
National Capital Fund.....	5,500,000	00	3,500,000	00	+2,000,000	00
Department of Public Works—						
Burrard Dry Dock Pontoons—Replacement Fund.....	92,803	18	87,751	17	+5,052	01
Contractors' Securities—Held for creditors.....	44,992	18	3,130	20	+41,861	98
Fraser River Bridge—Maintenance.....	209,080	63	295,731	16	—86,650	53
Guarantee deposits.....	11,537	07	11,537	07		
National Gallery of Canada—Special.....	27,426	94	15,093	17	+12,333	77
Less—Amount invested and held in bonds.....	—1,000	00	—1,000	00		
Unclaimed Wages—Government Agencies.....	128	54	15	82	+112	72
Department of Resources and Development—						
Allowances to aged Eskimos.....	6,691	00			+6,691	00
Eskimo Family Allowances.....	472,654	60	550,255	24	—77,600	64
Health and Welfare Tax Fund—Alberta National Parks.....	8,133	73			+8,133	73
Land Assurance Fund.....	25,955	06	24,698	16	+1,256	90
Liquor Profits—Northwest Territories.....	837,647	03	724,042	89	+113,604	14
National Film Board—Prepayment on film activities.....	2,592	62	2,592	62		
Public Administrator—Districts of Franklin and Keewatin, N.W.T.....	7	76	198	71	—190	95
Unclaimed Wages—Government Agencies.....	990	59	93	34	+897	25
Wild Animal Shipment from National Parks.....	172	16	250	00	—77	84
Royal Canadian Mounted Police—						
Benefit Fund.....	99,120	11	84,807	58	+14,312	53
Less—Amount invested and held in bonds.....	—54,500	00	—40,900	00	—13,600	00
Secretary of State—						
Internment Operations Fund.....	22,251	43	22,251	43		
Prisoners of War—Funds.....	5,981	28	5,981	28		
Department of Trade and Commerce—						
Board of Grain Commissioners—Grain overages.....	17,875	79	17,875	79		
Unclaimed Wages—Government Agencies.....	77,208	13	77,321	90	—113	77
Government of the United Kingdom—Supplies.....	5,000	00	192,012	92	—187,012	92
National Research Council—						
Atomic Energy Project.....	422,021	83	85,536	38	+336,485	45
Special Fund.....	766,987	05	726,109	55	+40,877	50
Sir Frederick Banting Fund.....	942,380	04	947,380	04	—5,000	00
Trust Fund.....	606,271	31	500,063	02	+106,208	29
Unclaimed Wages—Government Agencies—Atomic Energy Project.....	519	09	519	09		
Space rental deposits—Canadian International Trade Fair... Technical Workers.....	258,720 5,412	12 00	181,150 5,635	15 00	+77,569 —223	97 00
Department of Transport—						
Canadian Broadcasting Corporation Funds.....	26,297	96	32,054	33	—5,756	37
Guarantee deposits.....	35,399	93	35,159	93	+240	00
Intercolonial and P.E.I. Railway—Employees' Provident Fund.....	3,311	58	6,329	84	—3,018	26
National Harbours Board—						
Special Account No. 1.....	1,574,336	25	1,043,076	11	+531,260	14
Special Account No. 2.....	211,302	67	547,083	00	—335,780	33
Special Account No. 3.....	1,546,708	35	771,281	88	+775,426	47
Park Steamship Company Limited—Surplus Funds.....	350,000	00	1,000,000	00	—650,000	00
Town of Louisport—Coal Tax.....	2	18	30		+1	88
Unclaimed moneys due Canadian Seamen.....	4,162	55	5,787	48	—1,624	93
Less—Amount invested and held in bonds.....	—100	00	—100	00		
Unclaimed Wages—Government Agencies.....	4,796	42	4,747	22	+49	20
Province of Newfoundland Social Security assessment collec- tions.....	8,158	12			+8,158	12

SCHEDULES TO BALANCE SHEET—Continued

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule O—Concluded						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Concluded						
Department of Transport— <i>Concluded</i>						
Webster Trophy—Special Fund.....		247 50		247 00		+ 50
Less—Amount invested and held in bonds.....		—200 00		—200 00		
Department of Veterans Affairs—						
Canadian Pension Commission—						
Administration Trust Fund.....	1,771,240	28	1,539,750	01	+231,490	27
Army Benevolent Fund.....	9,317,049	36	9,324,840	74	—7,791	38
Less—Amount invested and held in bonds.....		—311,800 00		—309,700 00		—2,100 00
Army Veterans Benevolent Fund.....				5,201 70		—5,201 70
Estates Fund.....	62,418	15	64,689	65	—2,271	50
Veterans Administration Trust Fund.....	2,145,349	33	2,223,859	02	—78,509	69
Veterans Care Trust Fund.....	727,789	88	496,437	06	+231,352	82
	64,124,241	08	74,829,142	01	—10,704,900	93

Schedule P

INSURANCE, PENSION AND GUARANTY ACCOUNTS—						
Insurance and Guaranty Funds—						
Department of Insurance—						
Insurance Fund—Civil Service.....	25,198,804	56	23,796,403	46	+1,402,401	10
Department of Finance—						
Government Officers' Guarantee Fund.....	637,797	60	615,864	46	+21,933	14
War Damage Insurance Special Account—General.....	92,608	85	92,773	13	—164	28
Department of Labour—						
Unemployment Insurance Fund.....	680,090,226	65	594,919,890	80	+85,170,335	85
Less—Investment in bonds and accrued interest (Department of Labour, Part II).....	—665,784,410	62	—578,031,123	49	—87,753,287	13
Department of Veterans Affairs—						
Insurance Fund—Returned Soldiers.....	25,483,756	43	25,289,392	35	+194,364	08
Veterans Insurance Account.....	7,974,194	94	5,996,868	05	+1,977,326	89
Veterans Land Act Fire Insurance Fund.....	215,776	73	205,324	97	+10,451	76
	73,908,755	14	72,885,393	73	+1,023,361	41

Schedule Q

INSURANCE, PENSION AND GUARANTY ACCOUNTS—						
Pension and Retirement Funds—						
Department of Finance—						
Superannuation Account.....	189,116,596	70	103,500,225	81	+85,616,370	89
Retirement Fund.....	21,385,075	31	21,156,388	65	+228,686	66
Department of National Defence—						
Permanent Services Pension Account.....	66,546,492	55	45,342,956	92	+21,203,535	63
Royal Canadian Mounted Police—						
Dependents' Pension Fund.....	1,252,599	99	1,040,095	22	+212,504	77
Pension Account.....	2,216,964	68	22,424	71	+2,194,539	97
Department of Transport—						
Pilots' Pension Funds—						
Halifax.....	153,825	64	157,725	64	—3,900	00
Less—Amount invested and held in bonds.....	—145,500	00	—145,500	00		
Sydney.....	159,964	17	152,920	80	+7,043	37
Less—Amount invested and held in bonds.....	—119,700	00	—130,700	00	+20,000	00
Saint John.....	128,458	52	123,317	97	+5,140	55
Less—Amount invested and held in bonds.....	—80,000	00	—90,000	00	+10,000	00
Montreal.....	400,567	28	372,805	74	+27,761	54
Less—Amount invested and held in bonds.....	—182,000	00	—218,000	00	+36,000	00
British Columbia.....	278,873	61	239,879	97	+38,993	64
Less—Amount invested and held in bonds.....	—92,000	00	—108,000	00	+16,000	00
National Harbours Board—Pension Fund.....	3,950,680	22	3,387,156	63	+563,523	59
	284,979,898	67	174,803,698	06	+110,176,200	61

SCHEDULES TO BALANCE SHEET—Continued

	1951		1950		Net Increase or Decrease during 1950-51	
	\$	cts.	\$	cts.	\$	cts.
Schedule R						
DEFERRED CREDITS—						
Department of Finance—						
Currency Credits—Germany.....	154,073	45	263,467	98	-109,394	53
German Reparations Credits—Spain.....	117,342	66	215,722	71	-98,380	05
Interest Special Account—Interest accrued—						
Canada Savings Bonds, 1949.....			151,108	27	-151,108	27
Canada Savings Bonds, 1950.....	99,357	84			+99,357	84
Military Relief Credits—Belgium.....			12,647	30	-12,647	30
Military Relief Credits—Denmark.....	46,829	46	11		+46,829	35
Military Relief Credits—France.....	389,295	48			+389,295	48
Military Relief and Currency Credits—Netherlands.....	7,222,757	86	7,386,514	94	-163,757	08
Military Relief Credits—Yugoslavia.....	3,150	00			+3,150	00
Department of Citizenship and Immigration—						
Distressed Canadian Nationals outside of Canada.....	9,841	92	11,504	04	-1,662	12
Department of National Revenue—Suspense.....	638,373	37	60,774	43	+577,598	94
Royal Canadian Mounted Police—						
Provincial Pensions Fund.....	26,130	92	48,194	94	-22,064	02
General—						
Income Tax Deductions Suspense—						
Central Pay Office—Sundry Departments.....	675	73	40,932	99	-40,257	26
Unemployment Insurance Deductions Suspense—						
Central Pay Office—Sundry Departments.....	1,929	50	1,075	12	+854	38
Installment Purchases of Bonds—						
Public Service—						
Canada Savings Bonds, 1948.....			97,159	13	-97,159	13
Canada Savings Bonds, 1949.....	135,705	37	1,875,828	77	-1,740,123	40
Canada Savings Bonds, 1950.....	1,761,157	41			+1,761,157	41
Pay-list deductions for income tax, purchase of bonds, etc.—						
Agriculture.....	16,791	12	11,057	40	+5,733	72
Mines and Technical Surveys.....			49	72	-49	72
National Defence.....	983,621	93	798,678	99	+184,942	94
Post Office.....			4,234	65	-4,234	65
Public Printing and Stationery.....			32	83	-32	83
	11,607,034	02	10,978,984	32	+628,049	70
Schedule S						
SUNDRY SUSPENSE ACCOUNTS—						
Agriculture—						
Unclaimed cheques.....	16,243	67	14,799	25	+1,444	42
Suspense account.....	1,731	36	525	71	+1,205	65
Citizenship and Immigration—						
Immigration Guarantee Funds.....	490,785	86	504,271	94	-13,486	08
Suspense account.....	20,862	57	121,447	46	-100,584	89
Unclaimed cheques.....	194	13	194	13		
Civil Service Commission—						
Unclaimed cheques.....	7	00	7	00		
External Affairs—						
Suspense account.....	92,648	62	18,147	10	+74,501	52
Unclaimed cheques.....	166	03	166	03		
Finance—						
Appreciation on revaluation of securities investment account including net trading profit.....	63,594	26	74,360	31	-10,775	05
Canadian Wheat Board.....	6,324,789	99	6,324,789	99		
Cash Suspense—Unallocated Funds.....	1,620	51	214,351	91	-212,731	40
Ernest Davis Estate.....	8,912	31	6,497	81	+2,414	50
Less—Amount invested and held in bonds.....	-2,300	00			-2,300	00
German Reparations.....	772,545	15	676,986	61	+95,558	54
War Damage Claims—Malaya.....	121	55			+121	55
George Mayo Estate (War Donation).....			14,010	14	-14,010	14
Group Hospitals Insurance Suspense—Central Pay Office deductions.....	162,970	50			+162,970	50
Matured bonds and interest unclaimed.....	128,148	92	138,494	05	-10,345	13
Royal Canadian Mint Suspense.....	50	00			+50	00
Victory Loans, 1917-18-19—at credit of subscribers in arrears.....	207,190	45	207,330	45	-230	00
Victory Loans, 1917-18-19—Canvassers Account.....	1,620	83	1,620	83		
Loan subscriptions at credit of subscribers in arrears—						
Victory Loan, 1941.....	4,662	98	4,591	06	+71	92
2nd Victory Loan, 1942.....	13,637	95	12,335	20	+1,302	75
3rd Victory Loan, 1942.....	8,747	56	8,211	45	+536	11
4th Victory Loan, 1943.....	9,323	45	8,881	67	+441	78
5th Victory Loan, 1943.....	7,112	07	6,859	82	+252	25
6th Victory Loan, 1944.....	5,948	80	5,943	34	+5	46
7th Victory Loan, 1944.....	8,071	90	8,932	47	-860	57
8th Victory Loan, 1945.....	6,272	06	8,936	18	-2,664	12
9th Victory Loan, 1945.....	6,514	70	7,751	33	-1,236	63

SCHEDULES TO BALANCE SHEET—Continued

Schedule S—Continued

SUNDRY SUSPENSE ACCOUNTS—Continued

Finance—Concluded

	1951	1950	Net Increase or Decrease during 1950-51
	\$ cts.	\$ cts.	\$ cts.
Canada Savings Bonds, 1946.....	535 53	725 88	-190 35
Canada Savings Bonds, 1947.....	362 22	322 22	+40 00
Canada Savings Bonds, 1948.....	166 88	220 08	-53 20
Canada Savings Bonds, 1949.....	32 56		+32 56
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District.....	1,831 17	1,831 17	
Unclaimed cheques.....	45,880 01	45,789 01	+91 00
Unclaimed Government drafts.....	530 77	1,238 77	-708 00
Unclaimed War Damage Insurance refunds.....	5,017 43	5,029 52	-12 09
Unclaimed War Savings Certificates and Stamps.....	230,347 28	223,829 80	+6,517 48
Unredeemable coupons—Canada.....	20,199 55	3,535 87	+16,663 68
Unredeemable coupons—New York.....	1,239 00	1,793 06	-554 00
War Savings Certificates Instalments.....	1,881 15	1,881 15	
Wartime Prices and Trade Board Suspense Account.....	744 69	873 54	-128 85
Fisheries—			
Suspense Account.....	1,359 18	31,098 54	-29,739 36
Unclaimed cheques.....	3,075 31	2,920 70	+154 61
House of Commons—			
Unclaimed cheques.....	34 92	34 92	
Labour—			
Suspense Account (Department).....	395 00	2,409 30	-2,014 30
Suspense Account (Unemployment Insurance Commission).....	21 70	93 18	-71 48
Unclaimed cheques.....	33,982 53	33,630 45	+352 08
Unclaimed Government drafts.....	18 24	16 70	+1 54
Mines and Technical Surveys—			
Emergency Gold Mining Assistance—holdbacks.....	1,497,166 24	2,743,520 99	-1,246,354 75
Suspense Account.....	27,677 26	30,614 28	-2,937 02
Unclaimed cheques.....	36 91	12 83	+24 08
National Defence—			
Deferred Pay—Permanent Services.....	584,795 19	501,930 51	+82,864 68
Relief allowances.....	7,907 90	7,907 90	
Replacement of Materiel, Sec. 11, National Defence Act.....	1,776 24		+1,776 24
Suspense Account.....	275,487 99	722,041 65	-446,553 66
Unclaimed cheques.....	138,630 43	139,210 01	-579 58
Unclaimed Government drafts.....	4,128 70	3,887 83	+240 87
Loan subscriptions at credit of subscribers in arrears.....	1,544 17	1,699 62	-155 45
Naval Service Headquarters Canteen.....	1,845 98	1,970 98	-125 00
National Revenue—			
Income Tax Appeals—Fees.....	5,072 20	2,310 00	+2,762 20
Income Tax Appeals—Security deposits.....	83,600 00	72,400 00	+11,200 00
Unclaimed cheques—Taxation.....	2,021,880 65	1,768,455 83	+253,424 82
Customs and Excise.....	472 22	308 82	+163 40
National Health and Welfare—			
Unclaimed cheques.....	1,356 96	1,356 96	
Post Office—			
Unclaimed cheques.....	1,376 13	1,194 59	+181 54
Privy Council—			
Unclaimed cheques—Federal District Commission.....	68 60	68 60	
Public Printing and Stationery—			
Unclaimed cheques.....	25 50	25 50	
Public Works—			
Suspense account.....	58,699 15	28,765 27	+29,933 88
Unclaimed cheques.....	8,766 87	8,717 05	+49 82
Resources and Development—			
Suspense account.....	144,231 54	75,597 65	+68,633 89
National Film Board suspense account.....	26,525 05		+26,525 05
Unclaimed cheques.....	965 25	832 03	+133 22
Unclaimed cheques—National Film Board.....	8 08	8 08	
Royal Canadian Mounted Police—			
Suspense account.....	50 00	102 15	-52 15
Unclaimed cheques.....	299 18	212 38	+86 80
Secretary of State—			
Suspense account.....	5,108 17	500 00	+4,608 17
Unclaimed cheques.....	150 55	146 80	+3 75
Trade and Commerce—			
Canadian Patents and Development, Ltd. (National Research Council).....	296,166 62	296,166 62	
Defence Construction Ltd. Suspense.....	1,575 00		+1,575 00
Loan subscriptions at credit of subscribers in arrears.....	754 48	754 48	
Suspense account.....	632,571 66	535,993 70	+96,577 96
Unclaimed cheques—Department.....	2,106 61	2,098 45	+8 16
Atomic Energy Project.....	16 96	16 96	

SCHEDULES TO BALANCE SHEET—Continued

	1951	1950	Net Increase or Decrease during 1950-51
	\$ cts.	\$ cts.	\$ cts.
Schedule S—Concluded			
SUNDRY SUSPENSE ACCOUNTS—Concluded			
Transport—			
Canadian Government Merchant Marine—War Operations.....	2,584,236 73	2,584,236 73	
Radio Message Tolls.....	18,488 12	12,477 03	+6,011 09
Telegraph and Telephone Message Tolls.....	91,734 72	19,638 17	+72,096 55
Suspense account.....	70,819 94	8,395 23	+62,424 71
Unclaimed cheques.....	64,550 49	61,438 93	+3,120 56
Veterans Affairs—			
Soldier Settlement and Veterans Land Act Suspense.....	2,200,655 62	1,739,633 51	+461,022 11
Unclaimed cheques.....	1,638 42	1,435 85	+202 57
	19,575,037 78	20,123,810 61	-548,772 83

Schedule T**PROVINCE DEBT ACCOUNTS—**

Finance—			
British Columbia.....	583,021 40	583,021 40	
Manitoba.....	3,578,941 20	3,578,941 20	
New Brunswick.....	529,299 39	529,299 39	
Nova Scotia.....	1,055,411 69	1,055,411 69	
Ontario.....	2,848,289 52	2,848,289 52	
Prince Edward Island.....	775,791 83	775,791 83	
Quebec.....	2,549,213 61	2,549,213 61	
	11,919,968 64	11,919,968 64	
Less—Province of Nova Scotia Suspense Account.....	40,139 91	40,139 91	
Province of Prince Edward Island Land Account.....	782,402 33	782,402 33	
Province of Quebec Debt Account.....	1,473,609 63	1,473,609 63	
	2,296,151 87	2,296,151 87	

Schedule U**FUNDED DEBT UNMATURED—**

Payable in Canada—			
Debenture Stock, 4 per cent School Lands—			
Province of Manitoba.....		5,919,862 65	-5,919,862 65
Province of Saskatchewan.....		17,809,039 00	-17,809,039 00
Province of Alberta.....		9,564,569 20	-9,564,569 20
Loan of 1935-55, 3 per cent, dated June 1st.....		40,000,000 00	-40,000,000 00
Loan of 1935-55, 3 per cent, dated Nov. 15th.....		55,000,000 00	-55,000,000 00
Loan of 1935-68, 3½ per cent.....	54,703,000 00	54,703,000 00	
Loan of 1938-58, 3 per cent.....	88,200,000 00	88,200,000 00	
Loan of 1946-50, 1½ per cent.....		400,000,000 00	-400,000,000 00
Loan of 1948-51, 1½ per cent.....	500,000,000 00	500,000,000 00	
Loan of 1949-52, 1½ per cent.....	300,000,000 00	300,000,000 00	
Loan of 1950-53, 1½ per cent.....	325,000,000 00	325,000,000 00	
Perpetual Issue, 1936, 3 per cent.....	55,000,000 00	55,000,000 00	
First War Loan, 1940-48-52, 3½ per cent.....	50,492,475 50	100,555,600 00	-50,163,124 50
Victory Loan, 1941-51, 3 per cent.....		649,969,592 50	-649,969,592 50
Second Victory Loan, 1942-54, 3 per cent.....	676,355,489 00	676,355,489 00	
Third Victory Loan, 1942-56, 3 per cent.....	855,607,410 50	855,607,410 50	
Fourth Victory Loan, 1943-57, 3 per cent.....	1,111,261,650 00	1,111,261,650 00	
Fifth Victory Loan, 1943-59, 3 per cent.....	1,197,324,750 00	1,197,324,750 00	
Sixth Victory Loan, 1944-60, 3 per cent.....	1,165,300,350 00	1,165,300,350 00	
Seventh Victory Loan, 1944-62, 3 per cent.....	1,315,639,200 00	1,315,639,200 00	
Eighth Victory Loan, 1945-63, 3 per cent.....	1,295,819,350 00	1,295,819,350 00	
Ninth Victory Loan, 1945-50, 1½ per cent.....		335,690,000 00	-335,690,000 00
Tenth Victory Loan, 1945-66, 3 per cent.....	1,691,796,700 00	1,691,796,700 00	
Canada Savings Bonds, 1946-50, 2½ per cent.....	243,131,950 00	284,227,200 00	-41,095,250 00
Canada Savings Bonds, 1947-57, 2½ per cent.....	130,345,100 00	155,530,400 00	-25,185,300 00
Canada Savings Bonds, 1948-58, 2½ per cent.....	126,725,650 00	161,711,350 00	-34,985,700 00
Canada Savings Bonds, 1949-59, 2½ per cent.....	193,101,800 00	288,904,400 00	-95,802,600 00
Canada Savings Bonds, 1950-60, 2½ per cent.....	261,993,600 00		+261,993,600 00
Refunding Loan, 1950-54, 2 per cent.....	395,000,000 00		+395,000,000 00
Refunding Loan, 1950-68, 2½ per cent.....	350,000,000 00		+350,000,000 00
Loan of 1950-52, 1½ per cent.....	300,000,000 00		+300,000,000 00
Loan of 1950-56, 2½ per cent.....	400,000,000 00		+400,000,000 00
Six Months Treasury Notes due Sept. 1, 1951, 1 per cent and Sept. 1, 1950, ½ per cent.....	550,000,000 00	550,000,000 00	
Six Months Treasury Notes due May 1, 1951, ½ per cent and May 1, 1950, ¼ per cent.....	200,000,000 00	200,000,000 00	

SCHEDULES TO BALANCE SHEET—Concluded

	1951	1950	Net Increase or Decrease during 1950-51			
	\$	cts.	\$	cts.	\$	cts.
Schedule U—Concluded						
FUNDED DEBT UNMATURED—Concluded						
<i>Payable in Canada—Concluded</i>						
Deposit Certificates due Aug. 30, 1950, $\frac{3}{4}$ per cent.....			100,000,000 00		—100,000,000 00	
Deposit Certificates due Aug. 29, 1951, 1 per cent.....	200,000,000 00				+200,000,000 00	
Treasury Bills, various discount rates.....	450,000,000 00		450,000,000 00			
Non-interest Bearing Certificates.....			147,375 84		—147,375 84	
War Savings Certificates, 1940.....	97,912,460 64		135,663,366 85		—37,750,906 21	
Refundable portion of excess profits tax (estimated).....	24,390,595 84		115,651,082 93		—91,260,487 09	
	<u>14,605,101,531 48</u>		<u>14,688,451,738 47</u>		<u>—83,350,206 99</u>	
<i>Payable in London—</i>						
Loan of 1950-55, $3\frac{1}{4}$ per cent.....			2,930,121 84		—2,930,121 84	
Loan of 1953-58, $\frac{1}{2}$ per cent.....	1,877,313 46		1,967,941 43		—90,627 97	
Loan of 1958-63, $3\frac{1}{4}$ per cent.....	2,077,280 50		2,176,198 85		—98,918 35	
Loan of 1943-63, 3 per cent.....	52,323,520 63		54,812,960 85		—2,489,440 22	
	<u>56,278,114 59</u>		<u>61,887,222 97</u>		<u>—5,609,108 38</u>	
<i>Payable in New York—</i>						
Loan of 1930-60, $\frac{1}{2}$ per cent.....			110,000,000 00		—110,000,000 00	
Loan of 1936-61, $3\frac{1}{4}$ per cent.....	50,400,000 00		52,800,000 00		—2,400,000 00	
Loan of 1948-63, 3 per cent.....	157,500,000 00		165,000,000 00		—7,500,000 00	
Loan of 1949-74, $2\frac{1}{2}$ per cent.....	105,000,000 00		110,000,000 00		—5,000,000 00	
Loan of 1950-75, $2\frac{1}{2}$ per cent.....	52,500,000 00				+52,500,000 00	
	<u>365,400,000 00</u>		<u>437,800,000 00</u>		<u>—72,400,000 00</u>	
	<u>15,026,779,646 07</u>		<u>15,188,138,961 44</u>		<u>—161,359,315 37</u>	

Contingent Liabilities

	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1951	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
Railway Securities guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,923,287/0/0	9,359,996 72	1,162,768 33	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9	7,896,590 00	5,636,506 48	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0	35,770,000 00	3,597,517 87	1,540,003 13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6	3,150,000 00	550,726 60	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0	68,040,000 00	26,465,130 00	33,048,000 00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10	3,569,999 98		3,569,996 86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0	15,940,800 00	7,999,074 00	7,499,952 00
8. Canadian National Ry. Co., 5 per cent bonds due 1954	50,000,000 00	50,000,000 00	
9. Canadian National Ry. Co., 4½ per cent gold bonds due 1957	65,000,000 00	64,136,000 00	
10. Canadian National Ry. Co., 4½ per cent gold bonds due 1955	50,000,000 00	48,496,000 00	
11. Canadian National Ry. Co., 4½ per cent gold bonds due 1956	70,000,000 00	67,368,000 00	
12. Canadian National Ry. Co., 4½ per cent gold bonds due 1951	50,000,000 00	48,022,000 00	
13. Canadian National Ry. Co., 3 per cent bonds due 1959	35,000,000 00	35,000,000 00	
14. Canadian National Ry. Co., 2½ per cent bonds due 1967	50,000,000 00	50,000,000 00	
15. Canadian National Ry. Co., 3 per cent bonds due 1966	35,000,000 00	35,000,000 00	
16. Canadian National Ry. Co., 2½ per cent bonds due 1969	70,000,000 00	70,000,000 00	
17. Canadian National Ry. Co., 2½ per cent bonds due 1971	40,000,000 00	40,000,000 00	
18. Canadian National Ry. Co., 2½ per cent bonds due 1975	6,000,000 00	6,000,000 00	
	664,727,386 70	559,433,723 28	45,657,951 99
Railway Securities guaranteed as to interest only—			
19. Grand Trunk Ry. Acquisition Guarantee—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0	20,782,491 67	1,016,091 86	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0	13,252,322 67	499,709 33	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0	119,839,014 33	5,446,783 07	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0	1,499,979 67	* 22,591 07	
	155,373,808 34	6,985,175 33	
Other Securities guaranteed as to principal and interest—			
20. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955	10,000,000 00	9,400,000 00	
21. Saint John Harbour Commissioners—			
(a) Bonded indebtedness of the City of Saint John assumed by Commission	1,467,164 96	3,329 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due August 1, 1952	667,953 04	667,953 04	
	12,135,118 00	10,071,282 35	
Other Guarantees—			
22. Bank Advances, re Province of Manitoba Savings Office	(1) 12,442,400 00	3,440,078 23	
23. Province of Manitoba Treasury Bill	2,500,000 00	1,750,000 00	
24. Deposits maintained by the chartered banks in Bank of Canada	Unstated	552,915,324 24	
25. Loans made by approved lending institutions under National Housing Act	Unstated	Indeterminate	
26. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act	(1) 7,500,000 00	3,837 12	
27. Loans made by approved lending institutions under the Home Extension Plan	(1) 300,000 00	Nil	
28. Loans made by approved lending institutions under Part IV of the National Housing Act 1944 for home extensions	6,250,000 00	5,954 50	
29. Guarantees of land assembly projects under National Housing Act	Unstated	399,765 47	
30. Bank advances, Dept. of Reconstruction and Supply re Acadia Coal Company Limited	730,000 00	292,000 00	
31. Guarantees under Export Credits Insurance Act	12,750,000 00	12,723,174 78	
32. Loans made by chartered banks under The Farm Improvement Loans Act	25,000,000 00	17,960,610 76	
33. Loans made by chartered banks under the Veterans Business and Professional Loans Act	4,750,000 00	1,885,452 25	
34. Bank advances, re Canadian Wheat Board	100,000 000 00	Nil	

(1) This amount represents the original maximum amount guaranteed. As the authority for making additional guaranteed loans or advances had expired prior to March 31, 1951, the amount authorized at that date is the same as the amount outstanding.

Note.—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in sterling or United States dollars are converted on the basis of £1—\$4.86 2/3 and \$1. U.S.—\$1. Canadian, respectively.

SUMMARIZED STATEMENT SHOWING SOURCES AND DISPOSITION OF CASH FUNDS FOR THE FISCAL YEAR ENDED MARCH 31, 1951

(In millions of dollars)

Cash funds made available during the year—		
Net cash balance remaining out of current year's revenues.....	1	631.5
Consisting of—		
Excess of revenues over expenditures for the year (i.e., budgetary surplus).....	2	211.3
Add back items included in total expenditures which did not represent cash.....	3	464.1
		675.4
Deduct items included in total revenues which did not represent cash receipts.....	4	43.9
	1	631.5
Increases in annuity, pension, insurance and guaranty accounts, excluding the Unemployment Insurance Fund.....		
Unemployment Insurance Fund.....	5	16.6
Unemployment Insurance Fund—net cash contributions.....	6	57.2
Provincial corporation income tax collections (net).....	7	12.6
Increases in deposit and trust accounts and in deferred credits.....	8	3.8
Repayments of departmental working capital advances.....	9	14.7
Repayments of loans and investments—		
By Provincial and Municipal Governments.....	10	3.2
By United Kingdom and other Governments.....	11	43.7
Miscellaneous.....	12	1.1
		784.4
Decrease in cash balances during 1950-51.....	13	42.5
		826.9
Disposition of cash funds—		
Increases in loans and investments—		
Advances to the Foreign Exchange Control Board.....	14	475.0
Advances for working capital to Crown Corporations (net).....	15	1.0
Loans to Central Mortgage and Housing Corporation.....	16	79.4
Loans to Canadian Farm Loan Board.....	17	1.9
Loans to Canadian National Railways.....	18	19.9
Loan to Canadian National (West Indies) Steamships, Ltd.....	19	0.3
Loans to miscellaneous Crown agencies.....	20	0.8
Loans under Soldier Settlement and Veterans Land Acts (net).....	21	14.6
Increase in securities investment account.....	22	0.1
Increase in miscellaneous suspense accounts (net).....	23	1.9
Purchase of sinking funds, and other investments held for retirement of 3% 1943/63 stock.....	24	6.2
Unemployment Insurance Fund—purchase of securities.....	25	87.7
Cost of issuing new loans (portion to be amortized).....	26	10.0
Reduction in floating debt.....	27	9.1
		707.9
Net reduction in funded debt.....	28	119.0
		826.9

Reconciliation of Total Increases and Decreases as reflected in the Balance Sheet with the Cash Increases and Decreases in the above Statement.

Item 2. Budgetary surplus or decrease in net debt as reflected in the Balance Sheet.

- Provision for reserve for possible losses on ultimate realization of active assets, \$75 million; provision for reserve for conditional benefits under the Veterans Land Act, \$7.1 million; annual amortization of bond discounts and commissions on new loan issues, \$12.5 million; transfer of value of defence materials and supplies to a replacement fund for transfer to members of the North Atlantic Treaty Organization less value of materials replaced, \$175.5 million; amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board, \$3.5 million; amount required to recoup the Fisheries Prices Support Account to cover the net operating loss of the Fisheries Prices Support Board, \$0.9 million; the Government's contributions to the following funds: civil service superannuation account, \$81.8 million, permanent services pension account, \$12.0 million, unemployment insurance fund, \$27.9 million, Government annuities fund, \$0.7 million and the national capital fund, \$2.5 million; interest on public debt credited to the following accounts: deposit and trust accounts, \$2.1 million, annuity, pension, insurance and guaranty accounts, \$32.3 million and unmatured funded debt, war savings certificates, \$2.7 million; deductions from salary payments credited to: civil service superannuation account, \$12.7 million, civil service retirement fund, \$6.8 million and the permanent services pension account, \$8.1 million.

- Item 4. Premium, discount and exchange account, \$17·6 million; portion of surplus funds of Park Steamships, Ltd. received in previous years and held in a suspense account, \$1·0 million; an excess amount of reserve for refundable excess profits tax received in previous years and carried as a liability—funded debt, \$25·0 million and interest accrued on advances to the Union of Soviet Socialist Republics added to principal on consolidation, \$0·3 million.
5. Eliminate from Balance Sheet increase during the year the following non-cash items: the Government's contributions to various funds, \$94·5 million; interest credits, \$32·3 million and credits resulting from salary deductions, \$27·6 million (see item 3 for details).
6. Eliminate the Government's contribution to the fund, \$27·9 million.
7. Total as reflected in the Balance Sheet.
8. Eliminate from Balance Sheet changes during the year the following non-cash items in deposit and trust accounts: sugar price stabilization reserve, \$17·5 million; surplus funds of Park Steamships, Ltd., transferred to revenue, \$1·0 million; the Government's contribution to the national capital fund, \$2·5 million and interest credits to various funds, \$2·1 million. Deferred credits—total as reflected in the Balance Sheet.
9. Eliminate deficits of the Agricultural Prices Support Board, \$3·5 million and of the Fisheries Prices Support Board, \$0·9 million.
10. Total as reflected in the Balance Sheet.
11. Eliminate interest consolidated into loan to the U.S.S.R., \$0·3 million.
12. Total as reflected in the Balance Sheet.
13. Reduce the decrease in cash balances as reflected in the Balance Sheet by \$11·9 million being mainly the adjustment due to revaluation of U.S. and sterling balances at the close of the year.
14. Eliminate deficit arising from exchange revaluations, \$43·8 million.
15. to 22. inclusive. Totals as reflected in the Balance Sheet.
23. Eliminate from sundry suspense accounts—assets, the deficit of the Foreign Exchange Control Board arising from exchange revaluations, \$43·8 million and the sugar price stabilization reserve, \$17·5 million.
24. Add to Balance Sheet change during the year \$0·7 million being the adjustment due to revaluation of sterling balances.
25. Total as reflected in the Balance Sheet.
26. The annual amortization of bond discounts and commissions as reflected in the summary of expenditure statement (and also in Item 3 above) amounted to \$12·5 million. From this amount deduct the decrease for the year in Deferred Charges (Item 6 of the Balance Sheet), viz. \$2·5 million. The difference, \$10·0 million, represents the cash outlay during the year on that portion of cost of loan flotations remaining to be amortized over the life of the relative issues.
27. Deduct from the total reduction in Floating Debt of \$19·2 million as reflected in the Balance Sheet, the sum of \$10·1 million representing the adjustment due to revaluation of outstanding matured debt payable in U.S. dollars and in pounds sterling.
28. Eliminate non-cash items as follows: deduct from the total reduction in debt \$20·1 million representing the adjustment due to revaluation of unmatured debt payable in U.S. dollars and in pounds sterling and \$25·0 million being the excess amount of reserve for refundable excess profits tax received in previous years and currently transferred to Revenue; add to the reduction in debt \$2·7 million representing interest added to war savings certificates account and charged to interest on the public debt.

Appendix

Expenditures and Revenues by fiscal years

Fiscal Year ended March 31 (2)	Ordinary Expenditure	Capital Expenditure	Railway Subsidies	War and Demobilization	Other Charges	Total Expenditures (1)
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1868	13,486,092 96	548,437 58			37,157 98	14,071,688 52
1869	14,038,084 00	440,418 40			429,663 24	14,908,165 64
1870	14,345,509 68	3,515,116 18			155,988 18	18,016,613 94
1871	15,623,081 72	3,670,396 51				19,293,478 23
1872	17,589,468 82	7,853,049 79			223,456 13	25,665,974 74
1873	19,174,647 92	19,859,441 17			5,718 48	39,039,807 57
1874	23,316,316 75	10,177,740 06			4,018 90	33,498,075 71
1875	23,713,071 04	6,922,742 33			2,253,097 17	32,888,910 54
1876	24,488,372 11	7,154,007 94			315,764 40	31,958,144 45
1877	23,519,301 77	7,599,709 55			1,388,954 38	32,707,965 70
1878	23,503,158 25	6,657,200 36			385,420 99	30,545,771 60
1879	24,455,381 56	5,648,331 66			776,225 30	30,779,938 52
1880	24,850,634 45	8,241,173 98			949,947 68	34,041,756 11
1881	25,502,554 42	8,176 316 50			117,771 74	33,796,642 66
1882	27,067,103 58	7,405,637 06			201,884 75	34,674,625 39
1883	28,730,157 45	14,147,359 76			21,368 75	42,898,885 96
1884	31,107,706 25	23,977,702 44	208,000 00		2,567,452 84	57,860,861 53
1885	35,037,060 12	13,220,185 35	403,245 00		502,587 06	49,163,077 53
1886	39,011,612 26	9,589,734 19	2,701,249 00		10,534,973 07	61,837,568 52
1887	35,657,680 16	4,439,938 72	1,406,533 00			41,504,151 88
1888	36,718,494 79	7,162,964 26	1,027,041 92		155,623 07	45,064,124 04
1889	36,917,834 76	4,420,313 66	846,721 83		1,333,327 81	43,518,198 06
1890	35,994,031 47	4,053,158 95	1,678,195 72		44,946 56	41,770,332 73
1891	36,343,567 96	3,115,860 04	1,265,705 87		68,074 32	40,793,208 19
1892	35,765,894 18	2,164,456 78	1,248,215 93		2,093,460 43	42,272,136 32
1893	36,814,052 90	3,085,317 60	811,394 07		139,963 34	40,853,727 91
1894	37,585,025 62	3,862,969 67	1,229,885 10		330,353 60	43,008,233 89
1895	38,132,005 05	3,030,490 40	1,310,549 10		399,293 89	42,872,338 44
1896	38,949,142 03	3,781,311 21	3,228,745 49		137,185 19	44,096,383 92
1897	38,349,759 84	3,523,160 23	1,46,955 30		682,880 52	42,972,755 89
1898	38,832,525 70	4,143,503 39	1,414,934 78		943,317 19	45,334,281 06
1899	41,903,500 54	5,936,342 94	3,201,220 05		501,571 76	51,542,635 29
1900	42,975,279 51	7,468,843 24	725,720 35		1,547,623 74	52,717,466 84
1901	46,866,367 84	7,695,488 34	2,512,328 86		908,681 42	57,982,866 46
1902	50,759,391 97	10,078,638 06	2,093,939 00		1,038,830 83	63,970,799 86
1903	51,691,902 78	7,052,724 58	1,463,222 34		1,538,722 13	61,746,571 81
1904	55,612,832 70	7,881,718 54	2,046,878 45		6,713,617 94	72,255,047 63
1905	63,319,682 86	11,933,491 91	1,275,629 53		2,275,334 47	78,804,138 77
1906	67,240,640 95	11,913,771 11	1,637,574 37		2,485,555 29	83,277,641 72
1907, 9 months	51,542,161 09	11,329,143 82	1,324,859 30		1,581,944 36	65,778,138 57
1908	76,641,451 59	30,429,006 86	2,037,629 30		3,469,692 12	112,578,679 87
1909	84,064,232 38	42,593,166 97	1,785,887 39		4,998,237 55	133,441,524 29
1910	79,411,747 12	29,756,353 38	2,048,097 05		4,179,576 15	115,395,773 70
1911	87,774,198 32	30,852,963 38	1,284,892 04		2,949,196 72	122,861,250 46
1912	98,161,440 77	30,939,575 95	859,400 25		7,181,665 23	137,142,082 20
1913	112,050,537 41	27,206,046 13	4,935,507 35		255,786 93	144,456,877 82
1914	127,384,472 99	37,180,175 93	19,036,236 77		186,241,047 63	
1915	135,523,206 64	41,447,320 03	5,191,507 45		5,186,016 27	248,098,526 33
1916	130,350,726 90	38,566,950 50	1,400,171 42		3,186,898 20	239,702,502 49
1917	148,509,343 23	38,880,081 51	959,583 38		15,273,343 03	498,203,118 28
1918	178,284,832 83	43,111,903 63	720,404 75		10,709,785 02	576,660,209 91
1919	232,731,282 98	25,031,266 30	43,805 32		7,283,581 61	697,042,212 47
1920	303,843,929 90	69,301,877 83	334,845 55		19,995,313 04	748,088,920 88
1921	361,118,145 21	40,012,807 22			492,048 06	418,620,544 48
1922	347,560,690 63	16,295,332 55			301,518 01	365,701,790 85
1923	332,293,732 09	9,807,124 34			4,042,930 53	350,608,546 72
1924	324,813,189 75	10,861,277 09			7,902,758 94	344,021,786 75
1925	318,891,901 25	16,550,510 77			3,953,432 65	339,902,775 94
1926	320,660,479 14	16,798,548 92			3,330,092 09	343,980,512 94
1927	319,548,172 59	19,558,702 63			6,814,976 87	346,986,387 17
1928	356,167,960 98	20,635,647 85			1,656,011 00	380,164,931 30
1929	350,952,924 03	22,809,275 13			2,067,153 06	375,159,953 16
1930	357,779,704 07	22,561,144 01			59,701 97	390,144,680 62
1931	389,558,288 70	28,222,313 11			61,889 10	434,521,454 85
1932	375,403,344 12	16,979,788 24			75,470 47	447,843,266 91
1933	358,528,270 12	8,548,154 64			51,499 06	468,809,709 76
1934	346,648,546 22	6,490,332 86			47,571 35	454,872,712 66
1935	354,368,220 40	7,027,007 61			54,137 96	476,264,437 79
	8,354,654,631 85	1,029,336,918 66	76,115,221 09	1,695,958,569 66	548,084,968 21	11,704,150,309 47

NOTE.—(1) Total expenditures as shown in last column do not include investments, taken as non-active for debt purposes. Sinking Fund purchases are included to 1919.

(2) From 1888 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

For subsequent years see table on pages 102 and 103.

No. 1

from July 1, 1867 to March 31, 1935

Fiscal Year ended March 31 (1)	Ordinary Revenues		Special Receipts and Credits		Total Revenues		Difference between Revenues and Expenditures		Ordinary Account			
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Surplus	Deficit		
1868	13,687,928	49			13,687,928	49	383,760	03	201,835	53		
1869	14,379,174	52			14,379,174	52	528,991	12	341,090	52		
1870	15,512,225	65	27,431	71	15,539,657	36	2,476,956	58	1,166,716	07		
1871	19,335,560	81	39,475	98	19,375,036	79	81,558	56	3,712,479	09		
1872	20,714,813	68			20,714,813	68	4,951,161	06	3,125,344	86		
1873	20,813,469	45	157,121	90	20,970,591	35	18,069,216	22	1,638,821	53		
1874	24,205,092	54	302,560	39	24,507,652	93	8,990,422	78	888,775	79		
1875	24,648,715	04	1,008	58	24,649,723	62	8,239,186	92	935,644	00		
1876	22,587,587	05	4,468	22	22,592,055	27	9,366,089	18		1,900,785	06	
1877	22,059,274	11	868,486	44	22,927,760	55	9,580,235	15		1,460,027	66	
1878	22,375,011	88	31,245	49	22,406,257	37	8,139,514	23		1,128,146	37	
1879	22,517,382	14	4,503,142	76	27,020,524	90	3,759,413	62		1,937,999	42	
1880	23,307,406	69	57,140	21	23,364,546	90	10,677,209	21		1,543,227	76	
1881	29,635,297	54			29,635,297	54	4,161,345	12	4,132,743	12		
1882	33,383,455	62	1,799,093	69	35,182,549	21	5,597,982	12	6,316,351	94		
1883	35,794,649	80	1,009,019	15	36,803,668	95	6,095,217	01	7,064,492	35		
1884	31,861,961	73	953,264	00	32,815,225	73	25,045,635	80	754,255	48		
1885	32,797,001	22	557,039	59	33,354,040	81	15,809,036	72		2,240,058	90	
1886	33,177,040	39	302,842	41	33,479,882	80	28,357,685	72		5,834,571	87	
1887	35,754,993	25	537,66		35,755,530	91	5,748,620	97	97,313	09		
1888	35,908,463	53			35,908,463	53	9,155,660	51		810,031	26	
1889	38,782,870	23			38,782,870	23	4,735,327	83	1,865,035	47		
1890	39,879,925	41			39,879,925	41	1,890,407	32	3,885,893	94		
1891	38,579,310	88			38,579,310	88	2,213,897	31	2,235,742	92		
1892	36,921,871	60			36,921,871	60	5,350,264	72	155,977	42		
1893	38,168,608	85	40,000	00	38,208,608	85	2,645,119	06	1,354,555	95		
1894	36,374,693	07	190	14	36,374,883	21	6,633,350	68		1,210,332	45	
1895	33,978,129	47			33,978,129	47	8,894,208	97		4,153,875	58	
1896	36,618,590	72			36,618,590	72	7,477,793	20		330,551	31	
1897	37,829,778	40			37,829,778	40	5,142,977	49		519,981	44	
1898	40,555,238	03	1,272	03	40,556,510	06	4,777,771	00	1,722,712	33		
1899	46,741,249	54	1,853	41	46,743,102	95	4,799,532	34	4,837,749	00		
1900	51,029,994	02	1,472	69	51,031,466	71	1,686,000	13	8,054,714	51		
1901	52,514,701	13	1,631	63	52,516,332	76	5,466,533	70	5,648,333	29		
1902	58,050,790	03	1,543	31	58,052,333	34	5,918,466	52	7,291,398	06		
1903	66,037,068	93	3,311,015	17	69,348,084	10	7,601,512	29	14,345,166	17		
1904	70,669,816	82	9,434	67	70,679,251	49	1,575,796	14	15,056,984	12		
1905	71,182,772	67	3,299	83	71,186,072	50	7,618,066	27	7,863,089	81		
1906	80,139,360	07	2,033	76	80,141,393	83	3,136,247	89	12,898,719	12		
1907 9 mos.	67,969,328	29	2,781	36	67,972,109	65	2,193,971	08	16,427,167	20		
1908	96,054,505	81	910	91	96,055,416	72	16,523,263	15	19,413,054	22		
1909	85,093,404	35	456,175	41	85,549,579	76	47,891,944	53	1,029,171	97		
1910	101,503,710	93	112,764	65	101,616,475	58	13,779,298	12	22,091,963	81		
1911	117,780,409	78	103,918	58	117,884,328	36	4,976,922	10	30,006,211	46		
1912	136,108,217	36			136,108,217	36	1,033,864	84	37,946,776	59		
1913	168,689,903	45	524	04	168,690,427	49	24,233,549	67	56,630,366	04		
1914	163,174,394	56			163,174,394	56	23,066,653	07	35,789,921	57		
1915	133,073,481	73			133,073,481	73	115,025,044	60		2,449,724	81	
1916	172,147,838	27	1,555	30	172,149,393	57	167,553,108	92	41,797,111	37		
1917	232,701,294	00			232,701,294	00	265,501,824	28	84,101,950	77		
1918	260,778,952	55			260,778,952	55	315,881,257	36	82,494,639	72		
1919	312,946,747	18			312,946,747	18	384,095,465	29	80,215,464	20		
1920	349,746,334	70			349,746,334	70	390,342,586	18	45,902,404	80		
1921	434,886,536	60	1,905,647	81	436,792,184	41	17,671,639	93	73,269,391	39		
1922	381,952,386	99	319,184	45	382,271,571	44	16,569,780	59	34,391,696	36		
1923	394,614,900	00	8,479,310	30	403,094,210	30	52,485,663	58	62,321,167	91		
1924	396,837,682	22	9,743,635	74	406,581,317	96	62,559,531	21	72,024,492	47		
1925	346,834,479	25	4,680,913	18	351,515,392	43	11,612,616	49	27,942,578	00		
1926	380,745,505	58	2,147,503	48	382,893,009	06	38,912,496	12	60,085,026	44		
1927	398,695,776	38	1,756,704	02	400,452,480	40	53,466,143	23	79,147,603	79		
1928	422,717,982	68	6,924,594	51	429,642,577	19	69,477,645	89	86,550,021	70		
1929	455,463,873	74	4,687,607	24	460,151,480	98	84,991,527	82	104,510,949	71		
1930	441,411,806	18	4,505,185	64	445,916,991	82	55,772,331	20	83,632,012	11		
1931	349,587,298	67	6,573,577	38	356,160,876	05	78,360,578	80		39,970,990	03	
1932	329,709,056	28	7,012,248	53	336,721,304	81	111,121,961	20		45,694,287	84	
1933	306,636,990	11	4,489,339	09	311,126,329	20	152,734,380	56		51,891,280	01	
1934	324,062,000	11	409,270	75	324,471,270	86	130,401,441	80		22,586,546	11	
1935	355,474,760	30	3,397,168	80	361,871,929	10	114,392,508	69	4,106,539	90		
	9,528,410,832	95	81,098,145	99	9,610,108,978	94	2,094,041,330	53	1,359,418,618	98	185,662,417	88

(1) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.
For subsequent years see table on page 104.

Appendix

Expenditure (Revised Basis) by fiscal

Fiscal Year ended March 31	Ordinary Expendi- tures	Capital Expenditures Gross	War Demobilization and Reconver- sion Expendi- tures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930	363,237,477 85	25,726,719 67				
1931	386,584,863 05	28,710,691 69		4,431,655 07		4,431,655 07
1932	372,101,317 56	17,165,942 74		38,295,515 00	10,908,428 91	49,203,943 91
1933	354,643,200 93	9,048,929 01		36,720,935 02	1,811,471 82	38,532,406 84
1934	351,771,160 55	6,580,084 68		35,898,311 50		35,898,311 50
1935	359,700,908 67	7,107,416 50		60,659,855 74		60,659,855 74
1936	372,539,149 07	6,544,153 61		79,416,255 95	22,631,028 69	102,047,284 64
1937	387,112,072 34	3,491,543 84		78,003,701 77		78,003,701 77
1938	414,891,410 41	4,430,151 97		68,534,364 08		68,534,364 08
1939	413,032,202 44	5,424,276 45		46,895,406 89	25,000,000 00	71,895,406 89
1940	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942	444,777,695 70	3,430,446 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943	561,251,063 00	3,275,685 04	3,724,248,890 27	5,013,305 23	26,274,573 16	31,287,878 39
1944	630,380,759 90	2,621,978 38	4,587,023,093 85	3,751,536 67	33,744,770 36	37,496,307 03
1945	767,375,932 89	3,163,752 02	4,418,446,315 21	3,868,682 40	3,637,103 99	7,505,786 39
1946	1,061,902,118 50	4,508,240 15	4,002,949,197 25	4,422,678 18	12,935,723 47	17,358,401 65
1947	1,236,234,650 13	11,200,247 02	1,314,798,107 16	4,431,670 70	27,494,512 85	31,926,183 55
1948	1,380,002,023 42	15,655,975 10	634,421,025 59	6,533,376 94	56,607,369 18	63,140,746 12
1949	1,573,449,933 83	18,473,566 19	425,573,782 37	21,188,329 28	13,625,176 90	34,813,506 18
1950	1,701,260,101 13	22,923,586 02	468,606,607 30	19,882,114 90	18,045,783 59	37,927,898 49
1951	2,680,498,913 13	15,594,244 64		42,258,455 02	72,244,350 73	114,502,805 75

NOTE.—The above table is based on the classification of accounts adopted in the fiscal year 1935-36. Total expenditures include non-active loans and write-down of assets, in addition to all other expenditures.

No. 2

years from April 1, 1929 to March 31, 1951

Government Owned Enterprises				*Other Charges		Total Expend- itures
Losses charged to Consolidated Deficit Account	Loans and Advances Non-active	Write- down of Assets	Total	To Consolidated Deficit Account	To Non-active Accounts	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,308,357 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,342 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180 30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938,239 41	128,592,463 34	105,717 21	1,447,222 71	532,369,940 04
58,955,388 41	2,095,772 66	.....	61,051,161 07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408 45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	692,473 49	18,487,114 63	532,005,432 25
42,745,790 64	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	29,878,632 20	12,639,551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	27,878,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	29,676,118 48	36,135,861 28	4,387,124,117 59
727,853 52	579,107 69	.....	1,306,961 21	25,586,824 36	37,837,580 54	5,322,253,505 27
832,290 70	525,767 33	.....	1,358,058 03	25,362,026 86	22,400,052 60	5,245,611,924 00
773,659 51	559,757 55	.....	1,333,417 06	25,546,089 74	22,631,041 47	5,136,228,505 82
9,964,136 29	717,726 63	.....	10,681,862 92	29,386,361 60	.....	2,634,227,412 38
18,323,890 87	371,355 90	.....	18,695,246 77	83,711,436 89	.....	2,195,626,453 89
37,923,604 89	1,739,200 98	.....	39,662,805 87	83,918,739 79	.....	2,175,892,334 23
48,125,488 74	4,236,174 30	.....	52,361,663 04	143,808,063 19	21,727,722 90	2,448,615,662 07
7,070,318 78	1,465,036 88	.....	8,535,355 66	82,110,378 36	.....	2,901,241,697 54

* From and including 1950-51 internal adjustments in the Net Debt between Consolidated Deficit Account and Non-Active Accounts have not been included.

Appendix No. 3

Revenue (Revised Basis) by fiscal years from April 1, 1929 to March 31, 1951

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Expenditures
			Refunds on Capital Account	Non-active Accounts		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	441,374,124 43	4,505,185 64	3,165,575 66	3,962,243 25	453,007,128 98	+ 47,740,746 39
1931.....	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720,434 87	83,847,977 84
1932.....	326,826,616 16	7,012,248 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933.....	306,640,228 60	4,489,339 09	500,774 37	104,944 10	311,735,286 16	220,634,653 88
1934.....	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935.....	358,474,911 01	3,397,168 80	80,408 89	21,274 94	361,973,763 64	116,132,817 60
1936.....	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937.....	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938.....	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939.....	498,016,706 40	1,255,962 02	40,795 33	2,857,890 17	502,171,353 92	50,891,744 23
1940.....	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	118,700,332 86
1941.....	859,754,928 35	8,538,235 66	20,403 99	3,856,077 22	872,169,645 22	377,431,801 22
1942.....	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943.....	2,182,798,768 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30
1944.....	2,570,094,423 99	193,636,613 89	93,805 32	1,193,370 20	2,765,017,713 40	2,557,235,791 87
1945.....	2,300,097,373 42	385,905,220 85	728,195 16	604,009 77	2,687,334,799 20	2,558,277,124 80
1946.....	2,363,161,853 91	649,602,044 97	375,643 41	45,532 09	3,013,185,074 38	2,123,043,431 44
1947.....	2,588,530,894 64	416,758,276 39	109,776 57	2,477,365 52	3,007,876,313 12	+373,648,900 74
1948.....	2,629,845,984 75	229,621,502 75	219,272 25	12,059,350 10	2,871,746 109 85	+676,119,655 96
1949.....	2,649,089,827 16	119,854,831 47	2,325,438 70	124,977 43	2,771,395,074 76	+595,502,740 53
1950.....	2,528,716 437 22	51,325,855 20	66,652 29	31,670 61	2,580,140,615 32	+131,524,953 25
1951.....	3,018,698,281 47	92,143,943 05	124,989 90	1,568,733 78	3,112,535,948 20	+211,294,250 66

Appendix

Ordinary Revenue classified by principal

Fiscal Years Ended March 31	Income Tax	Excess Profits Tax	Business Profits Tax	Succession Duties	Customs Duties	Excise Duties	Excise Taxes
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1915.....					75,941,219 72	21,497,730 79	98,056 95
1916.....					98,649,409 48	22,428,491 58	1,536,837 94
1917.....			12,506,516 72		134,043,842 14	24,412,348 06	2,059,583 81
1918.....			21,271,083 57		144,172,629 70	27,168,445 27	2,227,389 93
1919.....	9,349,719 80		32,970,061 81		147,169,187 98	30,342,034 26	11,888,508 40
1920.....	20,263,739 91		44,145,184 48		168,796,822 94	42,698,082 57	15,587,706 70
1921.....	46,381,824 31		40,841,401 25		163,266,803 95	37,118,366 69	78,803,099 18
1922.....	78,684,354 80		22,815,666 58		105,686,645 10	36,755,206 56	73,656,488 83
1923.....	59,711,538 37		13,031,461 80		118,056,469 40	35,761,996 45	106,482,718 08
1924.....	54,204,027 99		4,752,680 89		121,500,798 49	38,181,747 33	120,676,375 89
1925.....	56,248,042 82		2,704,427 37		108,146,871 51	38,603,489 23	85,810,717 42
1926.....	55,571,961 57		1,173,448 55		127,355,143 50	42,923,549 03	98,097,105 81
1927.....	47,386,309 22		710,102 19		141,968,677 64	48,513,160 44	105,613,160 00
1928.....	56,571,047 39		956,031 44		156,985,817 65	57,400,897 46	90,222,931 32
1929.....	59,422,323 25		455,232 27		187,206,332 47	63,684,953 72	83,007,282 78
1930.....	69,020,726 23		173,300 45		179,429,920 46	65,035,701 42	63,409,143 14
1931.....	71,048,022 05		34,430 33		131,208,955 15	57,746,808 13	34,734,661 17
1932.....	61,254,399 80		3,000 00		104,132,677 35	48,654,862 10	59,606,391 10
1933.....	62,066,696 84		54 47		70,072,932 05	37,833,857 91	82,191,575 94
1934.....	61,399,171 52				66,305,356 09	35,494,219 85	106,575,574 71
1935.....	66,808,065 51				76,561,974 99	43,189,654 64	112,192,069 58
1936.....	82,709,802 83				74,004,559 77	44,409,797 09	112,733,048 29
1937.....	102,365,241 75				83,771,090 52	45,956,857 39	152,473,422 30
1938.....	120,365,531 48				93,455,750 12	52,037,332 55	180,818,767 47
1939.....	142,026,137 69				78,751,111 06	51,318,658 28	161,710,571 63
1940.....	134,448,565 89				104,301,487 36	61,032,044 01	166,027,944 50
1941.....	248,143,021 61	23,995,268 63			130,757,010 70	88,607,558 90	284,167,031 50
1942.....	510,243,016 49	135,168,344 91		6,956,574 19	142,392,232 57	110,090,940 35	453,425,105 53
1943.....	860,188,672 02	434,580,676 78		13,273,483 43	118,962,839 45	138,720,722 89	488,712,425 05
1944.....	1,036,757,035 25	428,717,840 27		15,019,830 85	167,882,080 30	142,124,330 82	638,619,292 01
1945.....	977,758,067 73	341,305,356 79		17,250,797 83	115,091,376 28	151,922,139 95	543,065,271 37
1946.....	932,729,273 35	426,696,483 22		21,447,573 40	128,876,810 73	186,726,318 12	496,909,960 92
1947.....	939,458,244 45	442,497,443 41		23,576,070 73	237,355,396 95	196,043,816 47	579,023,600 59
1948.....	1,059,848,356 84	227,030,493 93		30,828,039 88	293,012,026 56	196,794,207 65	640,758,269 33
1949.....	1,297,999,403 61	44,791,918 00		25,549,777 04	222,975,470 54	204,651,969 24	636,137,687 69
1950.....	1,272,650,191 40	-1,788,387 57		29,919,780 07	225,877,683 46	220,564,503 76	571,457,480 33
1951.....	1,513,135,509 91	10,140,910 04		33,599,089 08	295,721,749 70	241,046,174 19	686,768,092 15

No. 4

sources, April 1, 1914 to March 31, 1951

Tax on Insurance Companies		Tax on Trust and Loan Companies		Bank Note Circulation Tax		Miscellaneous Indirect Taxes		Total Revenue from Taxes		Non Tax Revenue		Total Ordinary Revenue	
\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
								97,537,007	46	35,536,474	27	133,073,481	73
459,247	07	324,249	91	1,300,446	80			124,698,682	78	47,449,155	49	172,147,838	27
419,698	83	202,415	48	1,114,023	30			174,758,428	34	57,942,865	66	232,701,294	00
496,540	55	269,129	08	1,115,757	65			196,720,975	75	64,057,976	80	260,778,952	55
546,113	86	323,340	02	1,099,764	44			233,688,730	57	79,258,016	61	312,946,747	18
638,730	76	274,216	28	1,170,223	45			293,574,707	09	56,171,627	61	349,746,334	70
807,667	12	293,801	94	1,257,533	70			368,770,498	14	65,616,038	46	434,386,536	60
749,958	75	283,994	35	1,293,697	43			319,926,012	40	62,026,374	59	381,952,386	99
852,328	12	312,391	39	1,244,437	14			335,453,340	75	59,161,559	25	394,614,900	00
857,586	98	308,632	10	1,236,957	57			341,718,807	24	55,118,874	98	396,837,682	22
867,901	96	315,314	88	1,217,753	85			293,914,519	04	52,919,960	21	346,834,479	25
950,220	85	326,713	80	1,176,868	95	288,392	41	327,863,404	47	52,882,101	11	380,745,505	58
947,829	95	335,367	65	1,174,664	95	357,421	89	347,006,693	93	51,689,082	45	398,695,776	38
999,003	34	345,429	85	1,224,644	46	373,676	21	365,079,479	12	57,638,503	56	422,717,982	68
894,863	98	7,640	88	1,242,398	99	351,108	78	396,272,137	12	59,191,736	62	455,463,873	74
74,415	87			1,408,419	60	318,042	36	378,869,669	53	62,504,454	90	441,374,124	43
74,249	51	5	77	1,429,263	99	484,042	58	296,760,438	68	52,855,865	72	349,616,304	40
12,151	60			1,390,120	57	307,567	15	275,361,169	67	51,465,446	49	326,826,616	16
826,149	94			1,327,534	50	201,139	22	254,519,940	87	52,120,287	73	306,640,228	60
741,681	39			1,335,545	68	322,065	67	272,173,614	91	51,896,949	23	324,070,564	14
750,099	57			1,368,480	02	3,987,028	81	304,857,373	12	53,617,537	89	358,474,911	01
760,843	24			1,280,932	89	1,735,246	49	317,634,230	60	54,587,975	85	372,222,206	45
774,363	12			1,209,894	34	459,790	76	387,010,660	18	58,018,294	87	445,028,955	05
806,820	42			1,106,858	76	487,605	90	449,138,666	70	61,158,914	74	510,297,581	44
891,538	82			1,013,776	19	547,750	89	436,259,544	56	61,757,161	84	498,016,706	40
925,935	63			948,986	51	539,631	29	468,224,595	19	73,391,496	95	541,616,092	14
971,365	82			898,326	33	636,212	51	778,175,796	00	81,579,132	35	859,754,928	35
1,148,207	01	158	71	786,482	59	701,774	12	1,360,912,836	47	102,911,366	24	1,463,824,202	71
10,893,465	15			664,653	63	723,022	19	2,066,719,960	59	116,078,798	24	2,182,798,758	83
6,480,701	55			457,639	00	752,725	21	2,436,811,484	26	133,282,939	73	2,570,094,423	99
7,181,560	88			350,005	86	702,071	66	2,154,626,648	35	145,470,725	07	2,300,097,373	42
7,950,552	33			270,061	68	751,352	92	2,202,358,386	67	160,803,467	24	2,363,161,853	91
8,796,539	23			220,555	45	689,645	42	2,427,661,312	70	160,869,581	94	2,588,530,894	64
3,004,080	85			187,869	50	612,050	08	2,452,075,394	62	177,770,590	13	2,629,845,984	75
3,338,759	32			165,791	38	531,499	53	2,436,142,276	35	212,947,550	81	2,649,089,827	16
3,789,456	49			120,865	57	525,505	65	2,323,117,079	16	205,599,358	06	2,528,716,437	22
4,228,254	71					710,118	98	2,785,349,898	76	233,348,382	71	3,018,698,281	47

Appendix No. 5

Unmatured Funded Debt Including Treasury Bills of Canada on March 31, 1951 and the Annual Interest Payable thereon

Date of maturity	Description	Rate per cent	Where payable	Amount of loan outstanding		Annual interest charges	
				\$	cts.	\$	cts.
1951, May 1	Six Months Treasury Notes.....	$\frac{1}{2}$	Canada	200,000,000	00	1,750,000	00
Aug. 29	Deposit Certificates.....	$\frac{1}{2}$	Canada	200,000,000	00	2,000,000	00
Sept. 1	Six Months Treasury Notes.....	$\frac{1}{2}$	Canada	550,000,000	00	5,500,000	00
Nov. 1	Loan of 1948.....	$\frac{1}{2}$	Canada	500,000,000	00	8,750,000	00
(1) 1952, Feb. 1	First War Loan, 1940.....	$\frac{3}{4}$	Canada	50,492,475	50	1,624,757	88
Nov. 1	Loan of 1949.....	$\frac{1}{2}$	Canada	300,000,000	00	4,500,000	00
Nov. 1	Loan of 1950.....	$\frac{1}{2}$	Canada	300,000,000	00	5,250,000	00
1953, Mar. 1	Loan of 1950.....	$\frac{1}{2}$	Canada	325,000,000	00	4,875,000	00
(2) 1954, Mar. 1	Second Victory Loan, 1942.....	$\frac{3}{4}$	Canada	676,355,489	00	20,089,767	00
Dec. 15	Loan of 1950.....	$\frac{2}{3}$	Canada	395,000,000	00	7,900,000	00
1956, July 1	Loan of 1950.....	$\frac{2}{3}$	Canada	400,000,000	00	9,000,000	00
(3) Nov. 1	Third Victory Loan, 1942.....	$\frac{3}{4}$	Canada	855,607,410	50	25,414,081	50
(4) Nov. 1	Canada Savings Bonds.....	$\frac{2}{3}$	Canada	243,131,950	00	6,686,128	63
(5) 1957, Mar. 1	Fourth Victory Loan, 1943.....	$\frac{3}{4}$	Canada	1,111,261,650	00	33,337,849	50
(6) Nov. 1	Canada Savings Bonds.....	$\frac{2}{3}$	Canada	130,345,100	00	3,584,400	25
(7) 1958, June 1	Loan of 1933.....	$\frac{3}{4}$	Canada	88,200,000	00	2,646,000	00
(8) Sept. 1	Loan of 1933.....	$\frac{4}{5}$	London	1,877,313	46	75,092	54
(9) Nov. 1	Canada Savings Bonds.....	$\frac{2}{3}$	Canada	126,725,650	00	3,484,955	37
(10) 1959, Jan. 1	Fifth Victory Loan, 1943.....	$\frac{3}{4}$	Canada	1,197,324,750	00	35,919,742	50
(11) Nov. 1	Canada Savings Bonds.....	$\frac{2}{3}$	Canada	193,101,800	00	5,310,299	50
(12) 1960, June 1	Sixth Victory Loan, 1944.....	$\frac{3}{4}$	Canada	1,165,300,350	00	34,959,010	50
(13) Nov. 1	Canada Savings Bonds.....	$\frac{2}{3}$	Canada	261,993,600	00	7,204,824	00
(14) 1961, Jan. 15	Loan of 1936.....	$\frac{3}{4}$	New York	50,400,000	00	1,638,000	00
(15) 1962, Feb. 1	Seventh Victory Loan, 1944.....	$\frac{3}{4}$	Canada	1,315,639,200	00	39,469,176	00
(16) 1963, July 1	Loan of 1933.....	$\frac{3}{4}$	London	52,323,520	63	1,569,705	62
(17) July 1	Loan of 1938.....	$\frac{3}{4}$	London	2,077,280	50	67,511	62
(18) Aug. 1	Loan of 1948.....	$\frac{3}{4}$	New York	157,500,000	00	4,725,000	00
(19) Oct. 1	Eighth Victory Loan, 1945.....	$\frac{3}{4}$	Canada	1,295,819,350	00	38,874,580	50
(20) 1966, June 1	Loan of 1938.....	$\frac{3}{4}$	Canada	54,703,000	00	1,777,847	50
(21) Sept. 1	Ninth Victory Loan, 1945.....	$\frac{3}{4}$	Canada	1,691,796,700	00	50,753,901	00
(22) Perpetual	Loan of 1936.....	$\frac{3}{4}$	Canada	55,000,000	00	1,650,000	00
1968, June 15	Loan of 1950.....	$\frac{2}{3}$	Canada	350,000,000	00	9,625,000	00
1974, Sept. 1	Loan of 1949.....	$\frac{2}{3}$	New York	105,000,000	00	2,887,500	00
1975, Sept. 15	Loan of 1950.....	$\frac{2}{3}$	New York	52,500,000	00	1,443,750	00
Various	War Savings Certificates.....	$\frac{3}{4}$	Canada	97,912,460	64	2,937,373	82
Various	Refundable portion of excess profits tax (estimated).....	—	Canada	24,390,595	84		
1951, April 6	Treasury Bills.....	.627	Canada	75,000,000	00	470,250	00
April 20	Treasury Bills.....	.626	Canada	75,000,000	00	469,500	00
May 4	Treasury Bills.....	.670	Canada	75,000,000	00	502,500	00
May 25	Treasury Bills.....	.728	Canada	75,000,000	00	546,000	00
June 8	Treasury Bills.....	.754	Canada	75,000,000	00	565,500	00
June 22	Treasury Bills.....	.755	Canada	75,000,000	00	566,250	00
				15,026,779,646	07	390,401,345	23
RECAPITULATION							
Payable in Canada.....				14,605,101,531	48	377,994,785	45
Payable in New York.....				365,400,000	00	10,694,250	00
Payable in London.....				56,278,114	59	1,712,309	78
				15,026,779,646	07	390,401,345	23

- (1) Drawn by lot and redeemable at 101 percent. Amount outstanding includes \$499,925.50 redemption bonus.
- (2) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes \$6,696,589 redemption bonus.
- (3) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice. Amount outstanding includes \$8,471,360.50 redemption bonus.
- (4) Subject to redemption on demand with accrued interest.
- (5) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
- (6) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
- (7) Subject to redemption in whole or in part on or after September 1, 1953 at any time on 3 months' notice.
- (8) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
- (9) Subject to redemption as a whole or in part on or after June 1, 1957, at any time on 60 days' notice.
- (10) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
- (11) Subject to redemption as a whole or in part on or after February 1, 1959, at any time on 60 days' notice.
- (12) Subject to redemption in whole or in part on or after July 1, 1943 at any time on 3 months' notice.
- (13) Subject to redemption in whole or in part on or after July 1, 1953 at any time on 3 months' notice.
- (14) Subject to redemption in whole or in part at 100 per cent on any interest date after August 1, 1958 on 6 months' notice.
- (15) Subject to redemption as a whole or in part on or after October 1, 1959, at any time on 60 days' notice.

Appendix No. 5—Concluded

- (16) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
- (17) Subject to redemption as a whole or in part on or after September 1, 1961 at any time on 60 days' notice.
- (18) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
- (19) Subject to redemption as a whole on or after June 15, 1967 at any time on 60 days' notice.
- (20) Subject to redemption in whole or in part on 30 days' notice at the following percentages:
 - To and including September 1, 1953 at 103 per cent
 - Thereafter to and including September 1, 1957 at 102½ per cent
 - Thereafter to and including September 1, 1961 at 102 per cent
 - Thereafter to and including September 1, 1965 at 101½ per cent
 - Thereafter to and including September 1, 1968 at 101 per cent
 - Thereafter to and including September 1, 1971 at 100½ per cent
 - Thereafter at 100 per cent
- (21) Subject to redemption in whole or in part on 30 days' notice at the following percentages:
 - To and including September 15, 1954, at 103½ per cent
 - Thereafter to and including September 15, 1957 at 103 per cent
 - Thereafter to and including September 15, 1960 at 102½ per cent
 - Thereafter to and including September 15, 1963 at 102 per cent
 - Thereafter to and including September 15, 1966 at 101½ per cent
 - Thereafter to and including September 15, 1969 at 101 per cent
 - Thereafter to and including September 15, 1972 at 100½ per cent
 - Thereafter at 100 per cent
- (22) Date of maturity 7½ years from date of issue or payable on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.

Appendix No. 6

Gross and Net Debt of Canada, July 1, 1867 to March 31, 1951

*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1867.	93,046,051 73	17,317,410 36	75,728,641 37	75,728,641 37	
1868.	96,896,666 20	21,139,531 46	75,757,134 74	28,493 37	
1869.	112,361,998 39	36,502,679 19	75,859,319 20	102,184 46	
1870.	115,993,706 76	37,783,964 31	78,209,742 45	2,350,423 25	
1871.	115,492,682 76	37,786,165 11	77,706,517 65		503,224 80
1872.	122,400,179 36	40,213,107 32	82,187,072 04	4,480,554 39	
1873.	129,743,432 19	29,894,970 55	99,848,461 04	17,661,389 60	
1874.	141,163,551 33	32,838,586 91	108,324,964 42	8,476,502 78	
1875.	151,663,401 62	35,655,023 60	116,008,378 02	7,683,413 60	
1876.	161,204,687 86	36,653,173 78	124,551,514 08	8,543,136 06	
1877.	174,675,834 97	41,440,525 94	133,235,309 03	8,683,794 95	
1878.	174,957,268 95	34,595,190 05	140,362,069 91	7,128,760 85	
1879.	179,483,871 21	36,491,883 85	142,990,187 36	2,628,117 45	
1880.	194,634,440 68	42,182,852 07	152,451,588 61	9,461,401 25	
1881.	199,861,537 51	44,465,757 11	155,395,780 40	2,944,191 79	
1882.	205,365,251 97	51,703,601 19	153,661,650 78		1,734,129 62
1883.	202,159,104 30	43,692,389 84	158,466,714 46	4,805,063 68	
1884.	242,482,416 21	60,320,565 95	182,161,850 26	23,695,135 80	
1885.	266,703,607 43	68,295,915 29	196,407,692 14	14,245,841 88	
1886.	273,164,341 11	50,005,234 02	223,159,107 09	26,751,414 95	
1887.	273,187,626 43	45,872,850 99	227,314,775 44	4,155,668 35	
1888.	284,513,841 89	49,982,483 73	234,531,358 16	7,216,582 72	
1889.	287,722,062 76	50,192,021 11	237,530,041 65	2,998,683 49	
1890.	286,112,295 10	48,579,083 33	237,533,211 77	3,170 12	
1891.	289,899,229 62	52,090,199 11	237,809,030 51	275,818 74	
1892.	295,333,274 10	54,201,839 66	241,131,434 44	3,322,403 93	
1893.	300,054,524 74	58,373,485 13	241,681,039 61	549,605 17	
1894.	308,348,023 96	62,164,994 48	246,183,029 48	4,501,989 87	
1895.	318,048,754 87	64,973,827 78	253,074,927 09	6,891,897 61	
1896.	325,717,536 73	67,220,103 96	258,497,432 77	5,422,505 68	
1897.	332,530,131 33	70,991,534 87	261,538,596 46	3,041,163 69	
1898.	338,375,984 23	74,419,585 32	263,956,398 91	2,417,802 45	
1899.	345,160,902 54	78,887,455 94	266,273,446 60	2,317,047 69	
1900.	346,206,979 92	80,713,173 03	265,493,806 89		779,639 71
1901.	354,732,432 52	86,252,428 83	268,480,003 69	2,986,196 80	
1902.	366,358,476 59	94,529,386 97	271,829,089 62	3,349,085 93	
1903.	361,344,098 37	99,737,109 50	261,606,988 87		10,222,100 75
1904.	364,962,512 17	104,064,793 57	260,867,718 60		739,270 27
1905.	377,678,579 80	111,454,413 20	266,224,166 60	5,359,448 00	
1906.	392,269,680 39	125,226,702 64	267,042,977 75	818,811 15	
1907, 9 mos.	379,966,826 09	116,294,966 13	263,671,859 96		3,371,117 79
1908.	408,207,158 25	130,246,298 41	277,960,859 84	14,288,999 88	
1909.	478,535,427 02	154,605,147 85	323,930,279 17	45,969,419 33	
1910.	470,663,045 99	134,394,499 66	336,268,546 33	12,338,267 16	
1911.	474,941,487 42	134,899,435 39	340,042,052 03	3,773,505 70	
1912.	508,338,591 77	168,419,131 06	339,919,460 71		122,591 32
1913.	483,232,555 24	168,930,929 56	314,301,625 68		25,617,835 03
1914.	544,391,368 86	208,394,518 72	335,996,850 14	21,695,224 46	
1915.	700,473,814 37	251,097,731 16	449,376,083 21	113,379,233 07	
1916.	936,987,802 42	321,831,631 40	615,156,171 02	165,730,087 81	
1917.	1,352,003,267 69	502,816,969 89	849,186,297 80	264,030,126 78	
1918.	1,835,335,898 89	1,191,834,062 50	1,643,501,836 39	312,697,746 70	
1919.	2,676,635,724 77	1,102,104,692 33	1,574,531,032 44	332,646,969 04	
1920.	3,041,529,586 91	792,660,963 12	2,248,868,623 79	674,337,591 35	
1921.	2,902,482,117 04	561,603,133 35	2,340,878,983 69	92,010,359 90	
1922.	2,902,347,136 96	480,211,335 23	2,422,135,801 73	81,256,818 04	
1923.	2,888,827,236 65	435,050,367 91	2,453,776,868 74	31,641,067 01	
1924.	2,819,610,470 28	401,827,195 40	2,417,783,274 88		35,993,593 86
1925.	2,818,066,522 94	400,628,837 35	2,417,437,685 59		345,589 29
1926.	2,768,779,184 55	379,048,085 13	2,389,731,099 42		27,706,586 17
1927.	2,726,298,717 38	378,464,347 29	2,347,834,370 09		41,896,729 33
1928.	2,677,137,242 92	380,287,010 00	2,296,850,232 92		50,984,137 17
1929.	2,647,033,973 32	421,529,268 22	2,225,504,705 10		71,345,527 82
1930.	2,544,586,410 96	366,822,452 25	2,177,763,958 71		47,740,746 39
1931.	2,610,265,698 36	348,652,761 81	2,261,611,936 55	83,847,977 84	
1932.	2,831,743,562 69	455,897,390 41	2,375,846,172 28	114,239,235 73	
1933.	2,996,366,664 84	399,885,838 68	2,596,480,826 16	220,634,653 88	
1934.	3,141,042,097 44	411,063,956 82	2,729,978,140 62	133,497,314 46	
1935.	3,205,956,369 04	359,845,410 82	2,846,110,958 22	116,132,871 60	
1936.	3,431,944,026 63	425,843,509 60	3,006,100,517 03	159,989,558 81	
1937.	3,542,521,138 71	458,568,936 82	3,083,952,201 89	77,851,684 86	
1938.	3,540,237,614 54	438,570,044 29	3,101,667,570 25	17,715,368 36	
1939.	3,710,610,592 87	558,051,278 39	3,152,559,314 48	50,891,744 23	
1940.	4,028,728,605 80	757,468,958 46	3,271,259,647 34	118,700,332 86	
1941.	5,018,928,036 83	1,370,236,588 27	3,648,691,448 56	377,431,801 22	
1942.	6,648,823,424 36	2,603,602,263 56	4,045,221,160 80	396,529,712 24	

Appendix No. 6—Concluded

Gross and Net Debt of Canada, July 1, 1867 to March 31, 1951—Concluded

*Fiscal Year ended March 31	Total Debt		Total Assets		Net Debt		Increase of Net Debt		Decrease of Net Debt	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1943.....	9,228,252,012	03	3,045,402,910	93	6,182,849,101	10	2,137,627,940	30		
1944.....	12,359,123,230	16	3,619,038,337	19	8,740,084,892	97	2,557,235,791	87		
1945.....	15,712,181,527	26	4,413,819,509	49	11,298,362,017	77	2,558,277,124	80		
1946.....	18,959,846,183	14	5,538,440,733	93	13,421,405,449	21	2,123,043,431	44		
1947.....	17,698,195,740	07	4,650,439,191	60	13,047,756,548	47			373,648,900	74
1948.....	17,197,348,981	17	4,825,712,088	66	12,371,636,892	51			676,119,655	96
1949.....	16,950,403,795	39	5,174,269,643	41	11,776,134,151	98			595,502,740	53
1950.....	16,750,756,245	79	5,106,147,047	06	11,644,609,198	73			131,524,953	25
1951.....	16,923,307,028	06	5,489,992,079	99	11,433,314,948	07			211,294,250	66
							13,740,508,268	53	2,307,193,320	46

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

Appendix No. 7
Interest on Public Debt, 1950-51

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal	—	Interest paid	Total
				p.c.	\$	cts	\$	cts.
FUNDED DEBT								
PAYABLE IN CANADA								
The Provincial Treasurer:	Debtenture Stock—School Lands.	6 months	July 1, 1950	4	5,919,802 65	118,397 25		
Manitoba.....	Debtenture Stock—School Lands.	6 months	July 1, 1950	4	17,809,039 00	356,180 78		
Saskatchewan.....	Debtenture Stock—School Lands.	6 months	July 1, 1950	4	9,564,569 20	191,291 38		
Alberta.....	Debtenture Stock—School Lands.	6 months	July 1, 1950	4			665,869 41	
Sundry Persons.....	Loan of 1935-55, June 1.....	6 months	June 1, 1950	3	40,000,000 00		600,000 00	
Sundry Persons.....	Loan of 1935-55, Nov. 15.....	6 months	June 1, 1950	3	55,000,000 00		825,000 00	
Sundry Persons.....	Loan of 1936-46.....	1 year	Dec. 1, 1950	3 1/2	54,765,000 00		1,777,847 52	
Sundry Persons.....	Loan of 1936.....Perpetual.....	1 year	Mar. 15, 1951	3	55,000,000 00		1,650,000 00	
Sundry Persons.....	Loan of 1938-39-58.....	1 year	Dec. 1, 1950	3	88,200,000 00		2,646,000 00	
Sundry Persons.....	First War Loan, 1940.....	1 year	Feb. 1, 1951	3 1/2	99,900,600 00		3,240,834 87	
Sundry Persons.....	Second Victory Loan, 1941-51.....	6 months	June 1, 1950	3	643,534,250 00		9,633,913 75	
Sundry Persons.....	Third Victory Loan, 1942-54.....	1 year	Nov. 1, 1951	3	847,136,050 00		20,089,767 00	
Sundry Persons.....	Fourth Victory Loan, 1943-57.....	1 year	Nov. 1, 1950	3	1,111,261,650 00		33,337,849 50	
Sundry Persons.....	Fifth Victory Loan, 1944-59.....	1 year	Jan. 1, 1951	3	1,197,324,750 00		35,919,742 50	
Sundry Persons.....	Sixth Victory Loan, 1944-60.....	1 year	Dec. 1, 1950	3	1,165,300,350 00		34,959,010 50	
Sundry Persons.....	Seventh Victory Loan, 1944-62.....	1 year	Feb. 1, 1951	3	1,315,639,200 00		39,469,176 00	
Sundry Persons.....	Eighth Victory Loan, 1945-63.....	1 year	April 1, 1951	3	1,295,819,350 00		38,574,580 50	
Sundry Persons.....	Ninth Victory Loan, 1945-50.....	1 year	Nov. 1, 1950	1 1/2	400,000,000 00	5,874,575 00		
Sundry Persons.....	Ninth Victory Loan, 1945-56.....	1 year	Mar. 1, 1951	3	507,796,700 00	50,753,901 00		
Sundry Banks.....	Loan of 1946-50.....	1 year	Nov. 1, 1950	1	400,000,000 00		56,628,476 00	
Sundry Banks.....	Loan of 1948-51.....	1 year	Nov. 1, 1950	1	500,000,000 00		7,000,000 00	
Sundry Banks.....	Loan of 1949-52.....	1 year	Nov. 1, 1950	1	300,000,000 00		8,750,000 00	
Sundry Banks.....	Loan of 1950-53.....	1 year	Mar. 1, 1951	1	325,000,000 00		4,500,000 00	
Sundry Banks.....	Loan of 1950-54.....	6 months	Dec. 15, 1950	2	395,000,000 00		4,875,000 00	
Sundry Persons.....	Loan of 1950-58.....	Various	Dec. 15, 1950	2	350,000,000 00		3,950,000 00	
Sundry Persons.....	Canada Savings Bonds, 1946-56.....	Various	Various	2	*243,131,950 00		4,812,588 49	
Sundry Persons.....	Canada Savings Bonds, 1947-57.....	Various	Various	2	*130,345,100 00		7,619,812 77	
Sundry Persons.....	Canada Savings Bonds, 1948-58.....	Various	Various	2	*126,725,650 00		4,147,930 18	
Sundry Persons.....	Canada Savings Bonds, 1949-59.....	Various	Various	2	*193,101,800 00		4,227,283 58	
Sundry Persons.....	Canada Savings Bonds, 1950-60.....	Various	Various	2	*261,993,600 00		7,565,193 48	
Bank of Canada.....	Six Months Treasury Notes.....	6 months	May 1, 1950	2	200,000,000 00		83,202 97	
Bank of Canada.....	Six Months Treasury Notes.....	6 months	Sept. 1, 1950	2	550,000,000 00		750,000 00	
Bank of Canada.....	Six Months Treasury Notes.....	6 months	Nov. 1, 1950	2	200,000,000 00		2,062,500 00	
Bank of Canada.....	Six Months Treasury Notes.....	6 months	Nov. 1, 1950	2	550,000,000 00		2,750,000 00	
Sundry Banks.....	Deposit Certificates.....	182 days	Mar. 1, 1951	3	300,000,000 00		2,062,500 00	
Sundry Banks.....	Deposit Certificates.....	182 days	Aug. 30, 1950	3	100,000,000 00		2,373,972 70	
Sundry Persons.....	War Savings Certificates.....	Various	Feb. 28, 1951	3	300,000,000 00		1,308,903 81	
Sundry Persons.....	War Savings Certificates.....	Various	Various	2			2,720,583 50	
Sundry Persons.....	Refundable Income Tax.....	92 days	July 7, 1950	5 1/3	75,000,000 00	96,928 75		
Sundry Persons.....	Treasury Bills.....	91 days	July 21, 1950	5 1/3	75,000,000 00	95,762 50		
Sundry Persons.....	Treasury Bills.....	91 days	Aug. 4, 1950	5 1/3	75,000,000 00	95,751 50		
Sundry Persons.....	Treasury Bills.....	91 days	Aug. 25, 1950	5 1/4	75,000,000 00	95,942 25		

Sundry Persons.....	Treasury Bills.....	91 days	Sept. 8, 1950	513	75,000,000 00	95,883 75
Sundry Persons.....	Treasury Bills.....	91 days	Sept. 22, 1950	512	75,000,000 00	95,885 00
Sundry Persons.....	Treasury Bills.....	91 days	Oct. 6, 1950	513	75,000,000 00	95,748 75
Sundry Persons.....	Treasury Bills.....	91 days	Oct. 20, 1950	512	75,000,000 00	95,677 25
Sundry Persons.....	Treasury Bills.....	91 days	Nov. 3, 1950	512	75,000,000 00	95,555 75
Sundry Persons.....	Treasury Bills.....	91 days	Nov. 24, 1950	546	75,000,000 00	102,017 00
Sundry Persons.....	Treasury Bills.....	91 days	Dec. 8, 1950	610	75,000,000 00	113,976 00
Sundry Persons.....	Treasury Bills.....	91 days	Dec. 22, 1950	615	75,000,000 00	114,869 00
Sundry Persons.....	Treasury Bills.....	91 days	Jan. 5, 1951	620	75,000,000 00	115,844 00
Sundry Persons.....	Treasury Bills.....	91 days	Jan. 19, 1951	623	75,000,000 00	116,393 50
Sundry Persons.....	Treasury Bills.....	91 days	Feb. 2, 1951	620	75,000,000 00	115,763 50
Sundry Persons.....	Treasury Bills.....	91 days	Feb. 23, 1951	624	75,000,000 00	116,520 50
Sundry Persons.....	Treasury Bills.....	91 days	Mar. 9, 1951	624	75,000,000 00	116,545 00
Sundry Persons.....	Treasury Bills.....	90 days	Mar. 22, 1951	626	75,000,000 00	115,948 50
Sundry Persons.....	Treasury Bills.....	91 days	Apr. 5, 1951	627	75,000,000 00	116,108 50
Sundry Persons.....	Treasury Bills.....	91 days	Apr. 20, 1951	626	75,000,000 00	116,951 25
Sundry Persons.....	Treasury Bills.....	91 days	May 4, 1951	670	75,000,000 00	125,062 00
Sundry Persons.....	Treasury Bills.....	91 days	May 25, 1951	728	75,000,000 00	135,842 50
Sundry Persons.....	Treasury Bills.....	91 days	June 8, 1951	754	75,000,000 00	140,754 00
Sundry Persons.....	Treasury Bills.....	92 days	June 22, 1951	755	75,000,000 00	142,375 00
PAYABLE IN LONDON					2,668,506 75	375,993,299 63
Sundry Persons.....	Loan of 1950-55.....	6 months	May 1, 1950	34	2,930,121 84	47,614 48
Sundry Persons.....	Loan of 1953-58.....	1 year	Mar. 1, 1951	4	* 1,877,313 46	76,329 16
Sundry Persons.....	Loan of 1958-63.....	1 year	Jan. 1, 1951	54	* 2,077,280 50	69,420 42
Sundry Persons.....	Loan of 1946-63.....	1 year	Jan. 1, 1951	3	* 62,323,520 63	1,612,219 51
PAYABLE IN NEW YORK						1,805,583 57
Sundry Persons.....	Loan of 1930-60.....	6 months	Oct. 1, 1950	4	(b) 100,000,000 00	2,120,000 00
Sundry Persons.....	Loan of 1936-61.....	1 year	Jan. 15, 1951	34	(b) 48,000,000 00	1,677,975 00
Sundry Persons.....	Loan of 1946-63.....	1 year	Feb. 1, 1951	3	(b) 150,000,000 00	4,847,343 75
Sundry Persons.....	Loan of 1949-74.....	1 year	Mar. 1, 1951	24	(b) 100,000,000 00	2,948,945 31
Sundry Persons.....	Loan of 1950-75.....	6 months	Mar. 15, 1951	24	(b) 50,000,000 00	719,296 87
OTHER LIABILITIES						12,313,560 93
Sundry Persons.....	Dominion Stock, Issue B.....	Various	Various	34	*3,600 00	130 71
Sundry Persons.....	Compensation to Seigneurs.....	1 year	Jan. 1, 1951	6	*11,827 40	585 88
DEPOSIT AND TRUST ACCOUNTS						716 59
Army Benevolent Fund.....	Army Benevolent Fund.....	1 year	Apr. 1, 1951	24	*9,005,249 36	294,042 82
Replacement Fund.....	Burrard Dry Dock Pontoons.....	1 year	Apr. 1, 1951	2	*82,803 18	2,670 15
Sundry Persons.....	Contractors Securities.....	Various	Apr. 1, 1951	2	*10,995,340 70	171,046 10
Indian Bands.....	Indian Trust Funds.....	1 year	Apr. 1, 1951	6	1,069,140 25	64,148 41
Indian Bands.....	Indian Trust Funds.....	1 year	Apr. 1, 1951	5	17,847,268 86	892,363 44
King George V—Cancer Fund.....	King George V Silver Jubilee Cancer Fund for Canada.....	1 year	Apr. 1, 1951	3	36,000 00	956,511 85
Land Assurance Fund.....	Land Assurance Fund.....	1 year	Apr. 1, 1951	3	*25,955 06	1,080 00
National Harbours Board—						740 94
National Harbours Board.....	Special Account No. 2.....	1 year	Jan. 1, 1951	2	*211,302 67	8,262 62
National Harbours Board.....	Special Account No. 3.....	1 year	Jan. 1, 1951	2	*1,546,708 35	14,652 05
Sundry Persons.....	Post Office Savings Bank.....	Various	Apr. 1, 1951	2	*37,061,920 55	733,883 07
Sundry Persons.....	R.C.M.P. Benefit Fund.....	1 year	Apr. 1, 1951	2	44,620 11	1,212 72
Executive Council.....	Strathcona Trust Fund.....	1 year	Nov. 15, 1950	4	500,000 00	20,000 00
						375,993,299 63
						1,805,583 57
						12,313,560 93
						716 59

Appendix No. 7—Concluded
Interest on Public Debt, 1950-51

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal	—	Interest paid	Total
				p.c.	\$	cts.	\$	cts.
Provincial Treasurer:								
Ontario	Trust Fund Proportion of Common School Fund	1 year	Jan. 1, 1951			71,229 86		
Quebec	Trust Fund Proportion of Common School Fund	1 year	Jan. 1, 1951	5		62,658 68	133,888 54	
Province of Newfoundland	Financial Surplus—Province of Newfoundland	1 year	Apr. 1, 1951	2½	20,000,000 00		525,000 00	2,793,000 86
	INSURANCE AND GUARANTY ACCOUNTS							
Annuities Fund	Government Annuities	1 year	Apr. 1, 1951	4	*\$71,482,419 00	21,553,823 10		
Annuities Fund	Government Annuities	1 year	Apr. 1, 1951	3	*\$8,910,576 00	1,126,922 43	22,680,245 53	
C.S. Insurance Fund	Civil Service Insurance Fund	1 year	Apr. 1, 1951	6	*\$25,198,804 56		1,425,937 47	
Returned Soldiers Insurance Fund	Returned Soldiers Insurance Fund	1 year	Apr. 1, 1951	4	*\$25,433,756 43		983,085 04	
Veterans Insurance Account	Veterans Insurance Account	1 year	Apr. 1, 1951	3½	*\$7,974,194 04		234,178 87	25,333,440 91
	PENSION AND RETIREMENT FUNDS							
Superannuation Account	Superannuation Account	1 year	Apr. 1, 1951	4	*\$189,116,596 70		4,085,670 09	
Sundry Persons	Retirement Fund	1 year	Jan. 1, 1951	4	*\$21,385,075 31		713,007 51	
National Harbours Board	National Harbours Board Pension Fund	1 year	Jan. 1, 1951	4	*\$3,960,680 22		138,377 32	
Permanent Services Pension	Permanent Services Pension Account	1 year	Apr. 1, 1951	4	*\$6,546,492 55		1,980,692 97	
R.C.M.P. Pension	R.C.M.P. Pensions Account	1 year	Apr. 1, 1951	4	*\$2,416,904 08		2,061 16	
R.C.M.P. Dependents Pension Fund	R.C.M.P. Dependents Pension Fund	1 year	Apr. 1, 1951	4	*\$1,252,599 99		43,489 89	
Pilots Pension Funds—	Pilots Pension Funds—							
Halifax	Halifax	1 year	Apr. 1, 1951	3	*\$8,325 64	184 04		
Sydney	Sydney	1 year	Apr. 1, 1951	3	*\$9,264 17	1,187 90		
Saint John	Saint John	1 year	Apr. 1, 1951	3	*\$48,458 52	1,250 06		
Montreal	Montreal	1 year	Apr. 1, 1951	3	*\$218,567 28	5,612 71		
British Columbia	British Columbia	1 year	Apr. 1, 1951	3	*\$186,873 61	4,357 93	12,592 64	6,975,891 58
								425,217,500 07

(a) Bonds are payable on demand at par and accrued interest.

(b) In U.S. dollars.

*Balance March 31, 1951.

Appendix No. 8
Amortization of Bond Discount and Commission Account

Issues			Amount to be Amortized										Amount amortized in fiscal year 1950-51	Amount amortized to March 31, 1951	Balance to be amortized over life of issue	
Issue Date	Maturity Date	Interest Rate	Amount Issued	Discount and Premium		Commission		Total	Amount amortized in fiscal year 1950-51		Amount amortized to March 31, 1951	Balance to be amortized over life of issue				
				\$	cts.	\$	cts.		\$	cts.			\$	cts.		
Oct. 1, 1930	Oct. 1, 1960	4	100,000,000		4,750,000	00	1,604,000	00	6,354,000	00	2,223,900	00	6,354,000	00	6,354,000	00
June 1, 1935	June 1, 1955	3	40,000,000		601,837	50	298,182	50	9,000,000	00	292,500	00	9,000,000	00	9,000,000	00
Nov. 15, 1935	Nov. 1, 1965	3	53,000,000		687,500	00	412,320	00	1,099,820	00	309,324	38	1,099,820	00	1,099,820	00
Jan. 15, 1936	Jan. 1, 1961	3 1/2	48,000,000		1,987,200	00	990,000	00	2,947,200	00	117,888	00	2,947,200	00	2,947,200	00
June 1, 1936	June 1, 1966	3 1/2	54,703,000		940,758	52	410,197	50	1,350,956	02	45,811	86	1,350,956	02	1,350,956	02
Sept. 15, 1936	Sept. 1, 1958	3	55,000,000		1,925,000	00	411,000	00	2,336,000	00	77,866	65	2,336,000	00	2,336,000	00
Nov. 1, 1936	Nov. 1, 1958	3	49,200,000		597,600	00	389,000	00	966,600	00	48,330	00	966,600	00	966,600	00
May 1, 1938	June 1, 1958	3 1/2	39,000,000		602,011	27	291,930	00	893,941	27	122,953	06	893,941	27	893,941	27
Feb. 1, 1939	Feb. 1, 1952	3 1/2	250,000,000		835,000	00	1,874,477	63	13,223,987	38	1,597,898	46	13,223,987	38	13,223,987	38
June 15, 1941	June 15, 1951	3	643,534,250		7,548,974	50	5,675,012	88	12,219,805	71	9,829,714	02	12,219,805	71	12,219,805	71
Mar. 1, 1942	Mar. 1, 1954	3	669,658,900		6,740,697	06	5,479,138	65	14,690,955	30	1,049,400	00	14,690,955	30	14,690,955	30
Nov. 1, 1942	Nov. 1, 1956	3	847,136,050		8,471,360	50	6,219,594	80	17,301,372	82	469,400	00	17,301,372	82	17,301,372	82
Nov. 1, 1943	May 1, 1957	3	1,111,261,650		186,374	38	7,875,166	77	7,875,166	77	485,400	00	7,875,166	77	7,875,166	77
May 1, 1943	May 1, 1957	3	1,197,324,750		146,170	22	7,380,453	79	7,380,453	79	485,400	00	7,380,453	79	7,380,453	79
Nov. 1, 1943	June 1, 1960	3	1,165,300,350		146,170	22	8,026,004	02	8,026,004	02	465,300	00	8,026,004	02	8,026,004	02
Nov. 1, 1944	Feb. 1, 1962	3	1,315,639,200		146,170	22	5,395,663	82	5,395,663	82	456,300	00	5,395,663	82	5,395,663	82
Nov. 1, 1945	Oct. 1, 1963	3 1/2	1,295,819,350		10,162,815	77	1,147,373	94	1,147,373	94	133,773	94	1,147,373	94	1,147,373	94
Nov. 1, 1945	Nov. 1, 1950	3	335,090,000		10,162,815	77	1,147,373	94	1,147,373	94	133,773	94	1,147,373	94	1,147,373	94
Nov. 1, 1945	Sept. 1, 1966	3	1,691,736,700		(a) - 3,000,000	00	3,451,094	87	3,451,094	87	445,000	00	3,451,094	87	3,451,094	87
Nov. 1, 1946	Nov. 1, 1950	3	535,952,550		3,451,094	87	1,571,428	10	1,571,428	10	157,200	00	1,571,428	10	1,571,428	10
Nov. 1, 1946	Nov. 1, 1956	3	287,733,100		150,000	00	150,000	00	150,000	00	26,666	67	150,000	00	150,000	00
Nov. 1, 1947	Nov. 1, 1953	3	150,000,000		1,517,875	75	1,517,875	75	1,517,875	75	151,800	00	1,517,875	75	1,517,875	75
Aug. 1, 1948	Aug. 1, 1958	3	200,491,150		750,000	00	750,000	00	750,000	00	30,000	00	750,000	00	750,000	00
Nov. 1, 1948	Nov. 1, 1958	3	100,000,000		1,650,000	00	1,650,000	00	1,650,000	00	550,000	00	1,650,000	00	1,650,000	00
Nov. 1, 1949	Nov. 1, 1952	3	300,000,000		2,275,000	00	1,861,467	50	1,861,467	50	186,200	00	1,861,467	50	1,861,467	50
Nov. 1, 1949	Nov. 1, 1959	3	320,231,550		2,275,000	00	152,329	50	2,275,000	00	758,300	00	2,275,000	00	2,275,000	00
Mar. 1, 1950	Mar. 1, 1953	3	325,000,000		790,000	00	1,500,765	00	1,500,765	00	165,500	00	1,500,765	00	1,500,765	00
June 15, 1950	Dec. 15, 1954	2	395,000,000		1,750,000	00	305,968	50	3,250,968	50	145,000	00	3,250,968	50	3,250,968	50
June 15, 1950	June 15, 1958	2	350,000,000		900,000	00	437,207	50	1,305,968	50	257,000	00	1,305,968	50	1,305,968	50
Nov. 1, 1950	Nov. 1, 1952	2	300,000,000		2,500,000	00	2,500,000	00	2,500,000	00	217,000	00	2,500,000	00	2,500,000	00
Nov. 1, 1950	July 1, 1956	2	400,000,000		2,500,000	00	(b) 1,584,605	18	1,584,605	18	65,000	00	1,584,605	18	1,584,605	18
Nov. 1, 1950	Nov. 1, 1960	2	43,635,453	95	43,635,453	95	86,287	12	123,915,281	07	69,865,791	83	123,915,281	07	69,865,791	83
									(c) 12,509,370	09	60,049,439	24				

(a) Issued at 100-75%.
 (b) Preliminary figure.
 (c) See also page 77

Appendix No. 9

Cost of Issuing New Loans

	\$	cts.	\$	cts.	\$	cts.
Canada Savings Bonds, Series 4, dated November 1, 1949—						
Administration—						
Postage and express.....	127	70				
Telephones and telegrams.....	3	83				
Stationery and printing.....	269	75				
			401	28		
Advertising and publicity—						
Publications.....			1,702	17		
Engraving and furnishing bonds.....			54,894	01		
					56,997	46
Canada Savings Bonds, Series 5, dated November 1, 1950—						
Administration—						
Travelling expenses.....	23,900	43				
Postage and express.....	8,250	96				
Telephones and telegrams.....	4,561	50				
Stationery and printing.....	25,131	35				
Organization expenses.....	2,455	37				
			64,299	61		
Advertising and publicity—						
Publications.....	188,608	44				
Radio.....	80,860	78				
Display and outdoor advertising.....	40,235	26				
Motion picture newsclips.....	1,763	27				
Direct mail.....	20,035	96				
Literature and miscellaneous.....	25,992	63				
			357,496	34		
Engraving and furnishing bonds.....			148,168	73		
					569,964	68
Refunding Loan dated June 15, 1950—						
Administration—						
Printing of prospectus, etc.....	280	08				
Postage and insurance.....	3,617	33				
Telephones and telegrams.....	3,850	99				
			7,748	40		
Advertising and publicity—						
Publications.....			6,391	81		
Engraving and furnishing bonds.....			123,271	20		
					137,411	41
Loan of November 1, 1950—						
Administration—						
Postage and insurance.....	1,036	60				
Telephones and telegrams.....	5,401	59				
			6,438	19		
Advertising and publicity—						
Publications.....			6,302	42		
Engraving and furnishing bonds.....			11,132	10		
					23,872	71
Treasury Bills—						
Printing tenders and bills.....					587	07
2½% New York Loan 1950-75—						
Registration fee.....			5,555	00		
Listing fee.....			6,600	00		
Services of signigraph.....			901	54		
Exchange fees, postage, registration and insurance.....			9,050	12		
Sundry printing.....			2,372	15		
Travelling expenses.....			378	65		
Telephones and telegrams.....			83	54		
Cartage.....			541	55		
Engraving and furnishing bonds.....			31,973	46		
					57,445	01
					846,278	34

Appendix No. 10

Servicing of Public Debt

To Whom Paid	Service	\$	cts.	\$	cts.	\$	cts.
	EXPENSES OF REDEMPTION AND TRANSFER OF BONDS—CONSOLIDATED REVENUE AND AUDIT ACT, 1931.						
MacLaren Advertising Co. Ltd.	Advertising call notices of redemption—						
King's Printer	Sundry called bond issues	38,797	51				
"	3½% First War Loan, 1940		47 00				
"	Printing display cards for domestic called bond issues			38,844	51		
Bank of Canada	Production charges on printing of tellers' reminder cards for domestic called bond issues			1,671	12		
Newton Studios	Photograph of the drawing by lot of the fourth call letter, 3½% First War Loan, 1940			34	56		
Chase National Bank, New York	Express charges on shipment of redeemed bonds to Bank of Canada, Ottawa			46	00		
Bank of Montreal, New York	Exchange fee on sundry bonds			152	05		
"	Premium paid on called bonds, sundry issues			654	44		
Bank of Montreal, London, England	Commission paid for redemption of bonds	66,150	76	901	06		
"	Commission paid for redemption of bonds, 3½% Loan, 1950-55		3,664 12				
"	Commission on 3% 1943/63 stock purchased with Account "N" funds			69,814	88		
"	Commission and postage on exchange of deferred securities (Newfoundland issues) into 3% 1943/63 stock			2,775	54		
"	Sundry redemption expenses—3½% Loan of 1950/55 called May 1, 1950, postage, stationery, and advertising			2	87		
"				149	34		
Bank of England	Stamp duty on transfers of stock	1,850	35				
"	Stamp duty on transfers of stock		22 21				
"	Commission and stamp tax on stock purchased for sinking funds			1,872	56		
R. Nivison & Co., Brokers	Commission and stamp tax on 3% 1943/63 stock purchased with Account "N" funds			1,835	40		
				2,351	16		
						121,105	49
	CHARGED TO APPROPRIATIONS						
Sundry Banks, Canada	Commission for cashing coupons	248,308	09				
Bank of Montreal, New York	Commission for cashing coupons and for paying registered interest		6,336 71				
Bank of Montreal Trust Co., New York	Fees for acting as registrar of Canada bond issues in New York			254,644	80		
Bank of England	For management of 3% Newfoundland Guaranteed Stock, 1943/63, year ended December 31, 1950			821	59		
"	Stamp tax on interest cheques			12,243	50		
Bank of Montreal, London, England	For services as fiscal agents, year ended December 31, 1950			115	21		
"	Premium paid on vested and non-vested securities presented for redemption			754	75		
"	Advertising interest payments			122	87		
"	Postage and stamp tax on interest cheques			258	36		
"	Purchase of new stock ledger			46	60		
Sundry Bank Note Companies	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges			20	12		
Sundry Persons	Losses of war savings certificates, stamps and Canada Savings bonds			58,179	60		
				203	28		
						327,410	68
						448,516	17

1950-51
PUBLIC ACCOUNTS

PART II
A

DEPARTMENT OF AGRICULTURE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

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DEPARTMENT OF AGRICULTURE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—			
Ordinary	49,826,263	70	
Special	92,958,919	03	
			142,785,182 73
Revenues—			
Ordinary	1,678,570	89	
Special Receipts	65,432	65	
			1,744,003 54
Net Charge			\$141,041,179 19

NOTE.—Revenues are shown on page A-46 and Open Accounts on page A-47 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
ADMINISTRATION SERVICE					
A-5	Stat.	Minister of Agriculture—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
A-6	1	Departmental Administration	298,770 00	292,118 61	322,550 14
A-6	2	Information Service	323,095 00	317,189 69	235,133 61
A-6	3	Advisory Committee on Agricultural Services	5,000 00	4,825 41	1,603 63
A-6	4	Contributions to Commonwealth Bureaux	56,821 00	56,819 84	65,582 64
			695,686 00	682,953 55	636,870 02
SCIENCE SERVICE					
A-7	5 } 636	Science Service Administration	1,737,750 00	1,086,915 14	618,738 55
A-7	637 } 572	Animal and Poultry Pathology	417,540 00	408,048 77	376,830 72
A-8		Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	10,200 00	7,693 56	
A-8	7	Bacteriology and Dairy Research	177,305 00	159,033 73	110,926 86
A-9	8 } 638	Botany and Plant Pathology	1,418,687 00	1,322,648 17	1,121,902 64
A-9	9	Agricultural Chemistry	495,320 00	489,546 81	401,693 25
A-10	10 } 639	Agricultural Entomology	1,627,010 00	1,568,975 53	1,385,520 79
A-11	11 } 640	Forest Entomology	1,477,839 00	1,395,497 57	1,426,426 58
A-12	12	Plant Protection	731,705 00	655,031 86	618,657 42
			8,093,356 00	7,093,391 14	6,060,696 81
EXPERIMENTAL FARMS SERVICE					
A-12	13	Experimental Farms Service Administration	137,480 00	131,551 75	119,722 30
A-12	14 } 641	Central Experimental Farm	1,913,818 00	1,636,861 81	1,368,127 78
A-13	15 } 642	Branch Farms and Stations and Illustration Stations	6,152,712 00	5,371,240 20	4,322,466 56
			8,204,010 00	7,139,653 76	5,810,316 64

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
PRODUCTION SERVICE					
A-20	16	Production Service Administration.....	56,515 00	56,050 44	53,366 40
A-20	17}	Health of Animals—			
643		Administration of Animal Contagious Dis-			
A-20	18}	eases Act, and Meat and Canned Foods Act.	3,773,545 00	3,683,690 63	3,255,697 1
644		Compensation for animals slaughtered, includ-			
573		ing compensation for eggs destroyed from			
		infected premises in accordance with regu-			
		lations of the Governor in Council.....	2,091,292 00	2,091,289 76	2,267,473 54
A-21	645	To provide for payment of compensation to			
		owners of animals affected with diseases			
		coming under the operation of the Animal			
		Contagious Diseases Act, which have died			
		or have been slaughtered under circum-			
		stances unprovided for under the above			
		Act and Regulations thereunder, in the			
		amounts detailed in the Estimates.....	3,745 00	3,740 59	1,815 00
A-22	646	To provide for the payment of additional			
		compensation to owners of pure-bred dairy			
		cattle from fully accredited herds which			
		reacted to tuberculin tests in circumstances			
		that left a reasonable doubt as to the			
		accuracy of the tests, in the amounts			
		detailed in the Estimates.....	4,860 00	4,860 00	
A-22	19}	Live Stock and Poultry.....	1,359,238 00	1,257,004 49	1,274,202 45
647					
A-23	20	Plant Products—			
		Seeds, Feeds, Fertilizers, Insecticides and			
		Herbicides Control, including grant of			
		\$40,000 to Canadian Seed Growers' Asso-			
		ciation.....	1,261,533 00	1,148,822 02	1,091,677 48
A-23	21}	Grants to Fairs and Exhibitions; under such			
648		terms and conditions as may be approved by			
		the Governor in Council and subject to			
		allocation by the Treasury Board.....	544,400 00	459,493 58	396,973 43
A-26	22}	Grants to Agricultural Organizations, as detailed			
649		in the Estimates.....	69,500 00	69,500 00	43,500 00
574			9,164,628 00	8,774,451 51	8,884,705 40
MARKETING SERVICE					
A-27	23	Marketing Service Administration.....	162,006 00	149,694 76	139,874 21
A-27	24	Agricultural Economics.....	438,225 00	411,630 79	358,200 62
A-27	25	Dairy Products.....	654,876 00	628,114 41	607,842 65
A-28	26}	Subsidies for Cold Storage Warehouses under			
650		the Cold Storage Act, and Grants, in the			
575		amounts detailed in the Estimates.....	1,225,361 00	948,286 16	693,390 67
A-30	27	Fruit, Vegetables and Maple Products, and			
		Honey, including Grant of \$5,000 to Canadian			
		Horticultural Council.....	1,012,000 00	978,299 28	927,954 80
A-31	28	Live Stock and Live Stock Products.....	1,204,012 00	1,152,357 84	1,093,118 33
A-31	29	*Marketing of Agricultural Products.....	100,000 00	50,126 80	57,811 29
A-31	Stat.	Agricultural Products Co-operative Marketing			
		Act.....	617,082 19	617,082 19	509,173 83
			5,413,562 19	4,935,592 23	4,887,366 40
GENERAL					
A-31	Stat.	Gratuities to families of deceased employees...	9,577 99	9,577 99	6,930 00
TERMINABLE SERVICES					
A-32	30}	Freight Assistance on Western Feed Grains....	18,000,000 00	15,637,785 66	16,764,010 66
651					
A-33	31	Agricultural Lime Assistance.....	435,000 00	434,818 80	433,959 12
A-33	32	Dairy Products Board.....	22,000 00	17,322 15	18,358 84
A-33	33	Meat Board, including Quality Premiums on A			
		and B1 Grade Hog Carcasses.....	5,854,633 00	5,099,965 36	4,982,437 56
A-34	34	Special Products Board.....	11,575 00	751 55	11,705 56
			24,323,208 00	21,190,648 52	22,210,471 74
		Expenditures: from Appropriations not required			
		for 1950-51.....			10,269 31
		Total Ordinary.....	55,904,028 18	49,826,263 70	47,507,626 32

DEPARTMENT OF AGRICULTURE

A-5

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
SPECIAL					
A-34	35	To provide for assistance to encourage the improvement of cheese and cheese factories..	1,400,000 00	1,104,624 09	1,123,051 60
A-34	36	To provide assistance for the replacement of maple production equipment.....	500,000 00	470,036 07	471,750 55
A-35	37	*Agricultural Products Act — To provide for losses incurred in respect of the purchase, sale and export of agricultural products under the Agricultural Products Act.....	4,350,000 00	2,375,284 13	
A-35	38	For assistance in construction of potato warehouses under regulations to be approved by the Governor in Council.....	100,000 00	45,356 25	12,654 42
A-35	39	Prairie Farm Rehabilitation Act and Water Storage.....	3,757,600 00	3,470,303 89	2,998,273 75
A-38	40/655	Major Irrigation and Water Conservation Projects in the Prairie Provinces.....	8,520,050 00	7,932,960 45	4,498,606 98
A-40	41	Prairie Farm Assistance Act Administration...	505,540 00	403,836 27	436,939 52
A-40	Stat.	Prairie Farm Assistance Act.....	4,304,572 61	4,304,572 61	13,138,313 01
A-41	42	Land Protection, Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council.....	902,100 00	640,703 86	879,605 57
A-42	43/656	Land Protection and Reclamation; Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council.....	350,000 00	184,831 82	101,098 50
A-43	44	Maritime Marshland Rehabilitation Act.....	997,886 00	982,908 87	356,797 10
A-44	45	To provide for Administrative Expenses, Agricultural Prices Support Act, 1944.....	62,000 00	58,583 57	35,947 16
A-44	652	Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1949-50.	3,484,918 00	3,484,917 15	3,473,294 99
A-45	653	To provide assistance to the apple growers in British Columbia under such terms and conditions as may be approved by the Governor in Council.....	2,000,000 00	2,000,000 00	
A-45	654	To provide assistance to the apple growers in Nova Scotia under such terms and conditions as may be approved by the Governor in Council.....	500,000 00	500,000 00	
A-45	576	*To authorize and provide for a payment to the Canadian Wheat Board.....	65,000,000 00	65,000,000 00	
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			12,607 84
		Total Special.....	96,734,666 61	92,958,919 03	27,538,940 99
		Grand Total.....	\$152,638,694 79	\$142,785,182 73	\$ 75,046,567 31

* Complete title is shown in the following details.

ADMINISTRATION SERVICE

Salary of Minister, Rt. Hon. J. G. Gardiner, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Rt. Hon. J. G. Gardiner received travelling expenses of \$4,926.32, which were charged to Vote 1.

Vote 1 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	219,695 00	229,995 00	229,995 00
Allotted from Vote 104, Salaries, etc.	5,100 00	5,100 00	4,149 99
	<u>224,795 00</u>	<u>235,095 00</u>	<u>234,144 99</u>
Travelling Expenses	14,400 00	13,900 00	12,939 37
Freight, Express and Cartage	5,000 00	4,200 00	4,051 46
Telephones, Telegrams and Postage	4,500 00	2,400 00	2,366 11
Printing, Stationery and Office Equipment	12,500 00	21,500 00	17,591 15
Expenses of Delegates to International Conferences	16,000 00	3,800 00	3,768 19
Delegation of Technical Agriculturists to Canada from the United Kingdom	10,000 00	9,935 00	9,934 70
Miscellaneous	8,175 00	3,540 00	3,093 75
Repairs and Upkeep of Equipment	3,400 00	4,400 00	4,228 89
	<u>\$ 298,770 00</u>	<u>\$ 298,770 00</u>	<u>\$ 292,118 61</u>

As at March 31, 1951, there were 82 salaried employees being paid from this vote, of whom 50 were permanent and 32 temporary.

Travelling expenses paid to R. McCubbin, Parliamentary Assistant to the Minister of Agriculture, amounted to \$535.70.

Vote 2 Information Service

	Estimates	Allotments	Expenditures
Salaries and Wages	176,595 00	176,595 00	176,595 00
Allotted from Vote 104, Salaries, etc.	6,600 00	6,600 00	6,495 36
	<u>183,195 00</u>	<u>183,195 00</u>	<u>183,090 36</u>
Travelling Expenses	12,000 00	13,150 00	13,029 85
Acquisition of Equipment	5,000 00	5,500 00	5,363 16
Supplies and Materials	7,000 00	10,000 00	9,999 83
Freight, Express and Cartage	5,000 00	3,850 00	3,811 92
Telephones, Telegrams and Postage	2,000 00	2,000 00	1,879 77
Printing, Stationery and Office Equipment	25,000 00	25,000 00	25,000 00
Miscellaneous	400 00	1,840 00	1,815 93
Printing of Agricultural Bulletins	25,000 00	22,500 00	17,717 18
Repairs and Upkeep of Equipment	500 00	500 00	427 64
Production of Films	45,000 00	42,560 00	42,067 43
Purchase of Books, Periodicals and Binding	13,000 00	13,000 00	12,986 57
	<u>\$ 323,095 00</u>	<u>\$ 323,095 00</u>	<u>\$ 317,189 69</u>

This vote was provided for expenditures in connection with disseminating information regarding departmental activities and findings, by printed bulletins and publications, press, radio and motion picture releases and displays at fairs and exhibitions.

As at March 31, 1951, there were 67 salaried employees being paid from this vote, of whom 34 were permanent and 33 temporary.

Vote 3 Advisory Committee on Agricultural Services

	Estimates	Allotments	Expenditures
Miscellaneous Services, including Travelling Expenses	\$ 5,000 00	\$ 5,000 00	\$ 4,825 41

Vote 4 Contributions to Commonwealth Bureaux

	Estimates	Allotments	Expenditures
Commonwealth Bureau of Biological Control	6,006 00	6,006 00	6,006 00
Commonwealth Agricultural Bureaux	35,039 00	35,039 00	35,038 08
Commonwealth Institute of Entomology	9,770 00	9,770 00	9,769 76
Commonwealth Mycological Institute	6,006 00	6,006 00	6,006 00
	<u>\$ 56,821 00</u>	<u>\$ 56,821 00</u>	<u>\$ 56,819 84</u>

The above amounts represent Canada's contributions at the revised rates as recommended by the 1946 conference which was held in London, England.

SCIENCE SERVICE

Votes 5 and 636 Science Service Administration		Estimates	Allotments	Expenditures
	Salaries and Wages	124,920 00	136,920 00	136,451 65
	Travelling Expenses	8,500 00	8,500 00	6,547 28
A	Acquisition of Equipment	34,430 00	50,530 00	50,454 62
	Supplies and Materials	9,900 00	13,000 00	12,911 28
	Freight, Express and Cartage	1,000 00	1,000 00	653 72
	Acquisition or Construction of Buildings and Works	1,492,950 00		
	Kentville, N.S.—Science Service Laboratory		275,000 00	68,133 09
	Contract: M. A. Condon & Son, \$227,248; payments, \$67,987.66.			
	Fredericton, N.B.—Science Service Laboratory		50,000 00	
	Ste. Anne de la Pocatiere, Que.—Science Service Laboratory		119,000 00	7,084 29
	Gaston Amyot, architect's fees, \$6,863.80.			
	Ottawa, Ont.—Headerhouse and Greenhouse		112,000 00	110,911 40
	Contract: George A. Crain & Sons, Ltd., \$85,931.40; pay- ments, \$85,431.40, of which \$12,000 was charged to Vote 7.			
	Contract: Lord and Burnham Co., Limited, \$37,480; pay- ment in full.			
	Chatham, Ont.—Science Service Laboratory		50,000 00	150 00
	London, Ont.—Science Service Laboratory		659,000 00	567,138 17
	Expenditures on this project to date were \$918,076.06.			
	Contract (1949-50): (through Department of Public Works) Dinsmore-McIntire Ltd., \$876,359; payments, \$531,418.79; to date \$847,529.94.			
	Riddle & Connor, architect's fees, \$11,638.50; to date, \$36,751.47.			
	Contract: G. M. Gest Limited, \$20,350.31; payments, \$6,010.62.			
	Contract: G. M. Gest Limited, \$6,780; payments, \$5,491.80.			
	Winnipeg, Man.—Science Service Laboratory		18,000 00	6,133 00
	Moody & Moore, architect's fees, \$6,133.			
	Saskatoon, Sask.—Science Service Laboratory		115,175 00	250 00
	Lethbridge, Alta.—Science Service Laboratory		59,950 00	59,949 03
	Total expenditures on this project were \$207,745.30.			
	Total Acquisition or Construction, etc.	1,492,950 00	1,458,125 00	819,748 98
	Telephones, Telegrams and Postage	1,000 00	1,725 00	1,705 19
	Printing, Stationery and Office Equipment	13,000 00	13,000 00	11,686 36
	Miscellaneous	5,000 00	5,000 00	897 53
	Repairs and Upkeep of Buildings and Works	5,000 00	7,900 00	7,858 37
	Repairs and Upkeep of Equipment	2,050 00	2,050 00	1,500 16
B	Co-operative Investigations	40,000 00	40,000 00	36,500 00
		<u>\$1,737,750 00</u>	<u>\$1,737,750 00</u>	<u>\$1,086,915 14</u>

As at March 31, 1951, there were 43 salaried employees being paid from this vote, of whom 19 were permanent and 24 temporary.

Wages of labourers and casual employees amounted to \$26,081.08.

A Includes the purchase of 1 truck, \$1,726.86; 1 tractor, \$2,051; 2 microscopes, \$1,289.95; 1 fire hose, \$1,007.60, 1 soil sterilizer, \$1,557.36; 1 camera, \$1,128.31; 5 centrifuges, \$2,827.20; 11 tanks, \$2,514.

B Paid to universities for investigations in connection with insecticides, virus diseases of plants and trees, etc.

Votes 6, 637 and 572 Animal and Poultry Pathology		Estimates	Allotments	Expenditures
	Salaries and Wages	276,150 00	263,125 00	260,795 69
	Travelling Expenses	10,350 00	8,050 00	8,011 77
A	Acquisition of Equipment	15,370 00	13,870 00	13,838 48
	Supplies and Materials	52,000 00	62,600 00	62,560 58
	Freight, Express and Cartage	1,500 00	4,875 00	4,869 68

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works	32,950 00		
Hull, Que.—			
Isolation Paddocks		9,700 00	7,630 00
Contract: E. Vadeboncoeur, \$7,630; payment in full.			
Projects under \$5,000		3,600 00	1,397 91
Lethbridge, Alta.—			
Completion of barn		1,750 00	1,750 00
Contract (1949-50): Oland Construction Ltd., \$21,550; payments, including final payment, \$1,750.			
Projects under \$5,000		14,300 00	11,586 94
Vancouver, B.C.—Projects under \$5,000		3,600 00	3,600 00
Total Acquisition or Construction, etc.	32,950 00	32,950 00	25,964 85
Telephones, Telegrams and Postage	1,605 00	1,675 00	1,670 52
Printing, Stationery and Office Equipment	9,500 00	6,000 00	5,982 22
Miscellaneous	2,790 00	3,640 00	3,633 06
Rents	3,050 00	3,115 00	3,109 00
Repairs and Upkeep of Buildings and Works	10,350 00	15,675 00	15,653 67
Repairs and Upkeep of Equipment	1,925 00	1,965 00	1,959 25
	<u>\$ 417,540 00</u>	<u>\$ 417,540 00</u>	<u>\$ 408,048 77</u>

This vote was provided for expenditures in connection with research and experimental studies of animal and poultry diseases, related investigations and laboratory diagnoses, and the manufacture of relevant biological products.

As at March 31, 1951, there were 54 salaried employees being paid from this vote of whom 29 were permanent and 25 temporary.

Wages of labourers and casual employees amounted to \$60,811.76.

A Includes the purchase of 1 car, \$1,425.

Revenues arising from services provided through the above expenditures amounted to \$11,057.59 and included sale of live stock, \$9,315.42.

Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	10,200 00
Expenditures	\$ 7,693 56

This transfer was to provide for the purchase, under authority of P.C. 10/999, February 26, 1951, of embryonated eggs and baby chicks.

Vote 7 Bacteriology and Dairy Research	Estimates	Allotments	Expenditures
Salaries and Wages	105,535 00	107,535 00	104,824 56
Travelling Expenses	5,000 00	5,000 00	3,819 16
A Acquisition of Equipment	43,560 00	37,760 00	24,854 89
Supplies and Materials	7,000 00	9,000 00	8,851 70
Freight, Express and Cartage	350 00	350 00	193 54
Acquisition or Construction of Buildings and Works			
Ottawa, Ont.—Completion of Greenhouse and Headerhouse (see Vote 5)	12,000 00	12,000 00	12,000 00
Telephones, Telegrams and Postage	150 00	150 00	95 30
Printing, Stationery and Office Equipment	2,500 00	3,500 00	2,480 83
Miscellaneous	610 00	610 00	607 22
Repairs and Upkeep of Equipment	600 00	1,400 00	1,306 53
	<u>\$ 177,305 00</u>	<u>\$ 177,305 00</u>	<u>\$ 159,033 73</u>

This vote was provided for expenditures in connection with bacteriological research in crop production, milk production, the processing and manufacturing of dairy products, the preservation of foodstuffs and the use of agricultural products as well as the maintenance of standards of these products.

As at March 31, 1951, there were 32 salaried employees being paid from this vote, of whom 14 were permanent and 18 temporary.

A Includes the purchase of 2 pasteurizing units, \$9,807.75 and 2 microscopes, \$1,285.80.

Votes 8 and 638 Botany and Plant Pathology		Estimates	Allotments	Expenditures
	Salaries and Wages	927,184 00	927,184 00	898,029 75
	Travelling Expenses	100,231 00	93,231 00	80,767 87
A	Acquisition of Equipment	86,863 00	70,863 00	69,636 26
	Supplies and Materials	42,045 00	65,045 00	64,073 64
	Freight, Express and Cartage	4,590 00	4,590 00	3,964 21
	Acquisition or Construction of Buildings and Works	149,000 00		
	Charlottetown, P.E.I.—Projects under \$5,000		4,900 00	4,858 75
	Fredericton, N.B.—			
	Extension to Greenhouse		15,000 00	14,993 00
	Contract: Lord and Burnham Co., Limited, \$14,993; payment in full.			
	Projects under \$5,000		1,500 00	1,500 00
	Ottawa, Ont.—			
	Architect's Fees		10,000 00	
	Installation of Freight Elevator		6,000 00	245 00
	Water Supply for Arboretum		9,600 00	
	Service Building		64,700 00	60,460 55
	Contract: (through Department of Public Works) George A. Crain & Sons, \$58,698; payment in full.			
	Surfacing Roads—Arboretum		5,000 00	4,973 00
	Projects under \$5,000		3,000 00	2,998 21
	Harrow, Ont.—Projects under \$5,000		500 00	500 00
	Toronto, Ont.—Field Station at Dorset		8,000 00	7,836 00
	Contract: Warren S. Hoover, \$7,550; payment in full.			
	Edmonton, Alta.—Projects under \$5,000		4,800 00	
	Summerland, B.C.—Extension to Laboratory		16,000 00	15,962 19
	Contract: H. A. Werning, \$11,740; payment in full.			
	Total Acquisition or Construction, etc.	149,000 00	149,000 00	114,326 70
	Telephones, Telegrams and Postage	4,847 00	4,847 00	4,562 02
	Printing, Stationery and Office Equipment	35,000 00	35,000 00	32,199 40
	Miscellaneous	5,285 00	5,285 00	4,253 23
	Rents	9,254 00	9,254 00	3,489 75
	Repairs and Upkeep of Buildings and Works	33,813 00	33,813 00	26,882 45
	Repairs and Upkeep of Equipment	20,575 00	20,575 00	20,462 89
		<u>\$1,418,687 00</u>	<u>\$1,418,687 00</u>	<u>\$1,322,648 17</u>

This vote was provided for expenditures in connection with (a) experimentation and research in botanical and plant pathological problems to reduce, and if possible eliminate, losses incident to disease in agricultural crops and forest trees, and (b) the development and maintenance of the Arboretum and Botanic Garden at Ottawa.

As at March 31, 1951, there were 262 salaried employees being paid from this vote, of whom 130 were permanent and 132 temporary.

Wages of labourers and casual employees amounted to \$93,649.03.

A Includes the purchase of 5 cars at a net cost of \$7,416.71; 5 trucks, \$9,414.23; 1 tractor, \$3,012; 2 sprayers, \$3,871.47; 1 generator, \$1,742.87; 14 microscopes, \$6,286.93; 1 centrifuge, \$2,003.20; 2 spectrophotometers, \$1,345.50.

Revenues arising from services provided through the above expenditures amounted to \$5,732.38 and included sale of produce, \$3,184.21.

Vote 9 Agricultural Chemistry		Estimates	Allotments	Expenditures
	Salaries and Wages	343,555 00	344,055 00	343,753 56
	Travelling Expenses	13,170 00	11,660 04	11,575 69
A	Acquisition of Equipment	52,195 00	54,702 96	54,702 96
	Supplies and Materials	54,800 00	67,050 00	66,140 42
	Freight, Express and Cartage	1,450 00	1,460 00	1,451 11
	Acquisition or Construction of Buildings and Works			
	Lethbridge, Alta.—Projects under \$5,000	2,000 00	2,000 00	
	Telephones, Telegrams and Postage	850 00	850 00	562 71
	Printing, Stationery and Office Equipment	11,000 00	8,000 00	7,428 69
	Miscellaneous	1,300 00	1,542 00	1,541 48
	Repairs and Upkeep of Buildings and Works	5,000 00	2,000 00	826 83
	Repairs and Upkeep of Equipment	10,000 00	2,000 00	1,563 36
		<u>\$ 495,320 00</u>	<u>\$ 495,320 00</u>	<u>\$ 489,546 81</u>

This vote was provided for expenditures in connection with research in the chemistry of animal and plant nutrition, food processing and preservation, soils and fertilizers, and the processing of field and horticultural crops.

As at March 31, 1951, there were 112 salaried employees being paid from this vote, of whom 46 were permanent and 66 temporary.

Wages of labourers and casual employees amounted to \$33,368.65.

- A Includes the purchase of 1 truck, \$1,790.63; 4 centrifuges, \$2,695.68; 6 scales, \$2,853.30; 8 ovens, \$2,882.85; 1 X-Ray machine, \$13,371.50; 3 spectrophotometers, \$3,590.25.

Votes 10 and 639 Agricultural Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages	1,045,912 00	1,045,912 00	1,040,961 99
Travelling Expenses	117,077 00	117,077 00	103,754 87
A Acquisition of Equipment	122,307 00	122,307 00	114,075 72
Supplies and Materials	78,205 00	91,325 00	91,253 52
Freight, Express and Cartage	8,910 00	8,910 00	5,795 59
Acquisition or Construction of Buildings and Works	103,250 00		
St. John's, Nfld.—Projects under \$5,000		1,000 00	659 56
Fredericton, N.B.—			
Headerhouse and Greenhouse		58,700 00	58,334 25
Expenditures on this project to date were \$60,760.90.			
Contract (1949-50): O'Dell Construction Co. Ltd.,			
\$42,550.46; payments including final payment, \$40,615.46.			
Contract: Lord and Burnham Co., Limited, \$17,176; pay-			
ment in full.			
Purchase of Land		9,000 00	8,500 00
Projects under \$5,000		200 00	
Ste. Anne de la Pocatiere, Que.—Projects under \$5,000 ...		1,200 00	308 00
Ottawa, Ont.—Projects under \$5,000		500 00	
Belleville, Ont.—			
Insectary and Storage Quarters		2,500 00	2,480 11
Caretaker's Cottage		10,500 00	10,486 07
Contract: White Lumber Co., \$10,356; payment in full.			
Generator Plant		5,000 00	4,925 00
Total expenditures on this project were \$15,126.73.			
Harrow, Ont.—Greenhouse		15,000 00	14,987 58
Contract: Lord and Burnham Co., Limited, \$14,165;			
payment in full.			
Chatham, Ont.—Projects under \$5,000		1,250 00	1,089 00
Simcoe, Ont.—Projects under \$5,000		2,000 00	1,662 80
Saskatoon, Sask.—Projects under \$5,000		1,000 00	1,000 00
Creston, B.C.—Projects under \$5,000		300 00	
Kamloops, B.C.—Projects under \$5,000		2,800 00	2,541 31
Victoria, B.C.—Projects under \$5,000		300 00	131 89
Total Acquisition or Construction, etc.	103,250 00	111,250 00	107,155 67
Telephones, Telegrams and Postage	8,620 00	8,620 00	7,597 30
Printing, Stationery and Office Equipment	56,160 00	48,160 00	35,130 48
Miscellaneous	10,785 00	11,135 00	11,125 55
Rents	19,862 00	19,862 00	14,809 81
Repairs and Upkeep of Buildings and Works	28,142 00	14,672 00	13,969 28
Repairs and Upkeep of Equipment	27,780 00	27,780 00	23,345 85
	<u>\$1,627,010 00</u>	<u>\$1,627,010 00</u>	<u>\$1,568,975 53</u>

This vote was provided for expenditures incurred in devising methods for controlling insect pests in order to protect agricultural and industrial products against damage and loss.

As at March 31, 1951, there were 306 salaried employees being paid from this vote, of whom 117 were permanent and 189 temporary.

- A Includes the purchase of 10 cars at a net cost of \$17,388.20; 8 trucks at a net cost of \$13,643.71; 1 bus, \$7,249.77; 1 jeep, \$1,763.92; 2 tractors, \$2,775.23; 2 sprayers, \$4,614.12; 24 cabinets, \$5,432; 32 microscopes, \$13,273.40.

Revenues arising from services provided through the above expenditures amounted to \$4,870.33 and included rentals, \$3,313.96.

Votes 11 and 640 Forest Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages	721,689 00	721,689 00	682,716 22
Travelling Expenses	110,000 00	100,400 00	97,355 08
A Acquisition of Equipment	103,650 00	80,650 00	79,274 03
Supplies and Materials	43,730 00	66,925 00	66,042 29
Freight, Express and Cartage	3,630 00	3,630 00	2,401 67
Acquisition or Construction of Buildings and Works, including			
Acquisition of Land	408,235 00		
Fredericton, N.B.—			
Architectural Drawings for New Building		550 00	550 00
Projects under \$5,000		3,000 00	
Ottawa, Ont.—Projects under \$5,000		15,900 00	12,491 00
Sault Ste. Marie, Ont.—			
Laboratory Building		143,800 00	133,653 06
Expenditures on this project to date were \$888,346.32.			
Contract (1947-48): (through Department of Public			
Works) cost plus fixed fee of \$15,000, McLarty Bros. &			
Brodie, \$357,480; additional work, cost plus fixed fee of			
3½ per cent, \$468,771.72; payments, including final pay-			
ment, \$119,249.69.			
Garage and Storage Building		113,750 00	113,749 82
Expenditures on this project to date were \$150,307.72.			
Contract (1949-50): (through Department of Public			
Works) cost plus fee of 3½ per cent, McLarty Bros. &			
Brodie, \$149,187.72; payments, including final payment,			
\$113,749.82.			
{Greenhouse		50,500 00	50,393 07
}Animal Houses and Rearing Quarters		10,000 00	10,000 00
Contract: Lord and Burnham Co., Limited, \$20,881; pay-			
ment in full.			
Contract: McLarty Bros. & Brodie, \$31,000; payment in			
full			
Black Sturgeon Lake Field Station		9,000 00	9,000 00
Cedar Lake Field Station		15,000 00	14,999 37
Rangers' Cabins		11,585 00	11,585 00
Projects under \$5,000		700 00	700 00
Winnipeg, Man.—Projects under \$5,000		4,750 00	3,730 77
Indian Head, Sask.—Projects under \$5,000		2,000 00	
Calgary, Alta.—Projects under \$5,000		3,300 00	3,279 54
Vernon, B.C.—Laboratory		26,000 00	25,919 72
Contract: David Howrie Ltd., \$25,919.72; payment in full.			
Victoria, B.C.—Projects under \$5,000		8,000 00	7,939 70
Total Acquisition or Construction, etc.	408,235 00	417,835 00	397,991 05
Telephones, Telegrams and Postage	6,260 00	6,260 00	5,046 38
Printing, Stationery, and Office Equipment	22,810 00	22,810 00	18,572 72
Miscellaneous	17,290 00	17,290 00	11,549 18
Rents	1,635 00	1,635 00	57 00
Repairs and Upkeep of Buildings and Works	20,910 00	16,750 00	12,529 07
Repairs and Upkeep of Equipment	18,000 00	21,965 00	21,962 88
	<u>\$1,477,839 00</u>	<u>\$1,477,839 00</u>	<u>\$1,395,497 57</u>

This vote was provided for expenditures in connection with research in the control or eradication of insect pests attacking forests and forest products.

As at March 31, 1951, there were 240 salaried employees being paid from this vote, of whom 48 were permanent and 192 temporary.

A Includes the purchase of 13 trucks at a net cost of \$24,660.34; 1 trailer, \$2,168; 1 spectrophotometer, \$1,485; 2 photometers, \$1,050; 12 microscopes, \$10,255.80.

Vote 12 Plant Protection		Estimates	Allotments	Expenditures
	Salaries and Wages	504,155 00	505,655 00	505,312 61
	Travelling Expenses	103,500 00	100,500 00	91,030 66
A	Acquisition of Equipment	25,000 00	25,000 00	8,226 71
	Supplies and Materials	4,000 00	4,000 00	3,320 79
	Freight, Express and Cartage	1,000 00	1,000 00	994 80
	Acquisition or Construction of Buildings and Works			
	Saint John, N.B.—Fumigation Building	40,000 00	40,000 00	
	Telephones, Telegrams and Postage	5,400 00	5,400 00	5,114 14
	Printing, Stationery and Office Equipment	33,500 00	30,000 00	23,309 51
	Miscellaneous	1,100 00	1,100 00	889 30
	Rents	3,050 00	3,050 00	2,185 64
	Repairs and Upkeep of Buildings and Works	1,000 00	3,000 00	1,745 54
	Repairs and Upkeep of Equipment	10,000 00	13,000 00	12,902 16
		<u>\$ 731,705 00</u>	<u>\$ 731,705 00</u>	<u>\$ 655,031 86</u>

This vote was provided for expenditures in connection with the enforcement of the Destructive Insect and Pest Act and regulations made thereunder in respect of the import and export of plants and plant products and the eradication or control of foreign insect pests and plant diseases when infestation has taken place in Canada.

As at March 31, 1951, there were 170 salaried employees being paid from this vote, of whom 98 were permanent and 72 temporary.

Wages of labourers and casual employees amounted to \$17,036.26.

A Includes the purchase of 5 cars at a net cost of \$6,858.21.

Revenues arising from services provided through the above expenditures amounted to \$3,720.58 and included fumigation fees, \$3,069.16.

EXPERIMENTAL FARMS SERVICE

Vote 13 Experimental Farms Service Administration		Estimates	Allotments	Expenditures
	Salaries	110,955 00	110,955 00	110,955 00
	Allotted from Vote 104, Salaries, etc.	7,700 00	7,700 00	7,123 86
		<u>118,655 00</u>	<u>118,655 00</u>	<u>118,078 86</u>
	Travelling Expenses	7,500 00	4,500 00	2,249 71
	Acquisition of Equipment	1,500 00	1,500 00	1,453 60
	Supplies and Materials	1,550 00	4,050 00	2,463 85
	Telephones, Telegrams and Postage	575 00	1,075 00	907 70
	Printing, Stationery and Office Equipment	6,500 00	6,500 00	5,852 14
	Miscellaneous	700 00	700 00	376 09
	Repairs and Upkeep of Equipment	500 00	500 00	169 80
		<u>\$ 137,480 00</u>	<u>\$ 137,480 00</u>	<u>\$ 131,551 75</u>

As at March 31, 1951, there were 38 salaried employees being paid from this vote, of whom 30 were permanent and 8 temporary.

Votes 14 and 641 Central Experimental Farm		Estimates	Allotments	Expenditures
	Salaries and Wages	1,162,274 00	1,162,274 00	1,088,442 55
	Allowances		135 00	135 00
	Travelling Expenses	67,900 00	67,900 00	65,388 02
	Professional Services		600 00	584 75
A	Acquisition of Equipment	64,810 00	48,310 00	46,875 26
	Supplies and Materials	78,750 00	107,750 00	107,298 82
	Freight, Express and Cartage	6,155 00	5,395 00	4,263 55

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works	366,499 00		
Ottawa, Ont.—			
Addition to Dairy Building		110,000 00	
Fireproof Extension to Cereal Building		50,000 00	
Completion of Tile Drainage on Scott and Caldwell Farms		8,925 00	8,909 86
Overhauling Farm Roads		8,000 00	6,147 58
Wiring Engineering Building		5,700 00	
Fireproofing Old Garage		10,000 00	6,199 82
Contract: George A. Crain & Sons, \$6,302; payments, \$6,102.			
Installation of New Boiler and Oil Burners to connect present Greenhouse		63,500 00	63,500 00
New Passageway—Boiler House with present Potting Shed		39,120 00	39,120 00
New Boiler for Greenhouse		26,710 00	26,710 00
New Greenhouse—Potato Collection		21,469 00	21,350 00
Contract (in respect of the 4 items above): Lord and Burnham Co., Limited, \$150,680; payment in full.			
Double deck four pen poultry house		11,075 00	
Sweat Room for Tobacco Warehouse		12,000 00	
Total Acquisition or Construction, etc.	366,499 00	366,499 00	171,937 26
Telephones, Telegrams and Postage	3,695 00	2,195 00	1,741 24
Printing, Stationery and Office Equipment	87,600 00	73,400 00	71,893 80
Miscellaneous	5,050 00	5,050 00	4,793 97
Rents and Taxes	685 00	685 00	158 50
B Feed	57,400 00	57,400 00	57,155 41
Repairs and Upkeep of Buildings and Works		125 00	113 54
Repairs and Upkeep of Equipment	13,000 00	16,100 00	16,080 14
	<u>\$1,913,818 00</u>	<u>\$1,913,818 00</u>	<u>\$1,636,861 81</u>

As at March 31, 1951, there were 218 salaried employees being paid from this vote, of whom 143 were permanent and 75 temporary.

Wages of labourers and casual employees amounted to \$375,499.70.

A Includes the purchase of 4 cars at a net cost of \$5,918.28; 4 trucks at a net cost of \$4,836.85; 1 jeep at a net cost of \$1,808.61; 1 station wagon at a net cost of \$2,692.71; 2 tractors at a net cost of \$2,518.50; 2 pumps, \$3,355.93; 1 flax puller, \$1,772.25; 1 microscope, \$1,281.

B Expenditures were for feed for animals and poultry required to augment that grown on the Farm.

Revenues arising from services provided through the above expenditures amounted to \$94,589.03 and included sale of live stock, \$49,682.39; sale of produce, \$40,246.53, and rentals, \$4,095.

Votes 15 and 642 Branch Farms and Stations and Illustration Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	3,072,957 00	3,072,957 00	3,000,920 10
Allowances	21,848 00	21,848 00	19,317 02
Travelling Expenses	162,320 00	162,320 00	128,779 78
Professional Services		3,900 00	3,800 83
A Acquisition of Equipment	427,059 00	369,059 00	345,512 49
Supplies and Materials	352,406 00	382,660 00	382,118 41
Freight, Express and Cartage	34,945 00	34,945 00	33,057 79
Acquisition or Construction of Buildings and Works, including acquisition of land	1,556,815 00		

Newfoundland

St. John's—

New House	12,000 00	11,994 98
Projects under \$5,000	9,225 00	3,895 68

PUBLIC ACCOUNTS, 1950-51: PART II

	<i>Nova Scotia</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Kentville—				
Garage and Implement Shed			24,000 00	24,000 00
Total expenditures on this project were \$39,000.				
Contract (1949-50): M. L. Wallace, \$38,232.83; payments, including final payment, \$23,232.83.				
Purchase of Land			9,000 00	9,000 00
Projects under \$5,000			2,000 00	2,000 00
Nappan—				
New Office Laboratory Building			75,500 00	55,925 78
Contract (through Department of Public Works): Kenney Construction Co. Ltd., \$64,800; payments, \$52,746.75.				
New Fireproof Garage			9,900 00	284 61
Projects under \$5,000			6,500 00	1,894 09
<i>Prince Edward Island</i>				
Charlottetown—				
Heifer Barn at Upton Farm			8,000 00	7,847 58
Double Deck Poultry House			5,000 00	4,999 91
New Implement Shed			6,000 00	
Addition to Office and Soils Building			11,000 00	10,999 95
Paving Roads			10,000 00	10,000 00
Contract: Island Construction Co., \$9,949.30; payment in full.				
Cottage at Upton Farm			8,500 00	8,499 55
Projects under \$5,000			1,500 00	298 90
Summerside—Projects under \$5,000			900 00	870 27
<i>New Brunswick</i>				
Fredericton—				
Machine Shop and Garage			17,000 00	8,000 00
Contract: W. J. Beairsto, \$5,448; payment in full.				
Extension to Cereal Building			12,000 00	11,999 94
Greenhouse—Soil Fertility			2,500 00	2,499 94
Greenhouse—Potato Breeding			19,500 00	19,499 92
Contract: Lord and Burnham Co., Limited, \$19,010; payment in full.				
Insulation of Storage Building			5,810 00	5,810 00
Contract: Industrial Insulators Limited, \$5,600; payment in full.				
Installation of Refrigeration Equipment			11,190 00	11,190 00
Contract: Industrial Insulators Limited, \$9,595; payment in full.				
Completion of Piggery			746 00	745 62
Total expenditures on this project were \$10,245.62.				
Contract (1949-50): Caldwell Construction Company, \$9,300; payment, including final payment, \$745.62.				
Brooder and Incubator House			4,100 00	4,100 00
Projects under \$5,000			3,000 00	2,899 86
MacDonald's Corner—Completion of Machine Storage Building			1,000 00	999 64
<i>Quebec</i>				
Ste. Anne de la Pocatiere—				
New Office Building, Greenhouse and Laboratory			65,000 00	21,606 74
Contract: Lord and Burnham Co. Limited, \$9,223; payment in full.				
Contract: Henri Gagnon, \$5,259.80; payment in full.				
Projects under \$5,000			3,800 00	3,800 00
Lennoxville—				
New Office Building			53,450 00	171 19
Addition to Dairy Cattle Barn			14,000 00	13,990 06
Greenhouse for Soil Work			12,000 00	
Water Reservoir			8,000 00	
Projects under \$5,000			4,500 00	4,497 62

DEPARTMENT OF AGRICULTURE

A-15

	Estimates	Allotments	Expenditures
L'Assomption—			
Greenhouse—Dutch Elm Disease		11,000 00	8,800 00
Contract: Lord and Burnham Co., Limited, \$11,000; payments, \$8,800.			
Extension to Office		30,000 00	164 08
Projects under \$5,000		6,300 00	5,040 00
Normandin—			
New Pavilion (Auditorium)		12,000 00	12,000 00
Caplan—			
Construction of Double House		11,500 00	11,500 00
Construction of Small Office Building		7,500 00	7,500 00
Projects under \$5,000		2,350 00	2,350 00
<i>Ontario</i>			
Harrow—Alterations and Additions to Cattle Barn		10,000 00	9,994 62
Delhi—Office and Laboratory Building		45,000 00	120 00
Kapuskasing—			
New Dairy and Heating Equipment		9,775 00	9,775 00
Contract: Charles A. Guenette, \$9,775; payment in full.			
Demolition and Reconstruction of Superintendent's House		20,375 00	19,911 65
Contract: Charles A. Guenette, \$18,950; payment in full.			
Two New Poultry Houses		5,500 00	5,500 00
Contract: Charles A. Guenette, \$5,475; payment in full.			
Projects under \$5,000		1,800 00	1,799 88
Smithfield—Completion of Cold Storage		1,500 00	1,500 00
<i>Manitoba</i>			
Winnipeg—			
Enlargement of Cereal Barn		17,130 00	17,128 56
Contract: Malcolm Construction Co. Ltd., \$16,292; payment in full.			
Flood Damage at Cereal Laboratory		5,000 00	4,966 91
Projects under \$5,000		4,500 00	4,500 00
Morden—			
Construction of Office Addition		18,000 00	87 79
Water Supply and Sewage to Main Buildings		13,250 00	400 00
Installation of Water Facilities to Plantations and Secondary Buildings		6,800 00	2,132 28
Brandon—			
Completion of Office Laboratory		4,600 00	4,599 76
Total expenditures on this project were \$99,445.79.			
Contract (1949-50): H. D. Spratling, \$93,520.78; payments, including final payment, \$2,818.46.			
Construction of Field Crops Building		19,000 00	18,340 22
Construction of Cottage		8,800 00	8,798 36
Melita—			
Purchase of Land		10,800 00	
Projects under \$5,000		4,000 00	119 50
<i>Saskatchewan</i>			
Indian Head—Completion of Office Building and Laboratory Contract (through Department of Public Works): Bird Construction Co. Ltd., \$72,655; payments, \$60,485.58.		81,405 00	62,775 69
Regina—			
Completion of Superintendent's House		4,665 00	4,665 00
Total expenditures on this project were \$15,151.			
Construction of Office Building		18,000 00	
Purchase of Land		25,000 00	
Indian Head Forest Nursery Station—			
Completion of Water Main		6,500 00	2,210 17
Purchase of Klemm Farm		8,000 00	
Projects under \$5,000		2,000 00	2,000 00

	Estimates	Allotments	Expenditures
<i>Saskatchewan—Concluded</i>			
Melfort—			
New Office Building		35,920 00	5,508 00
Contract: P. W. Graham & Sons, \$35,917; payments, \$5,508.			
Field Husbandry and Cereal Building		8,000 00	
Two Staff Cottages		19,600 00	16,536 60
Contract: P. W. Graham & Sons, \$19,596; payments, \$16,536.60.			
Scott—			
Completion of Piggery		2,700 00	2,645 81
Total expenditures on this project were \$7,608.39.			
Reconstruction of Beef Cattle, Heifer and Horse Sheds ..		10,000 00	10,000 00
Purchase of Land		18,710 00	18,707 40
Extension of Cow Barn		10,000 00	10,000 00
Sutherland—			
Greenhouse, Potting Shed and Facilities for Vegetable Propagation		18,500 00	13,845 91
Contract: Lord and Burnham Co. Limited, \$7,308; payment in full.			
Projects under \$5,000		5,500 00	999 94
Swift Current—			
Total Confinement Turkey Rearing House		6,500 00	
Major Repairs to Roads		8,000 00	
Installation of Freezer and Temperature Control Room for Turkey Nutrition Laboratory		5,800 00	
Construction of Scale House and Purchase of Scale		6,300 00	6,299 67
Completion of Sewage System		25,000 00	17,756 11
Contract (1949-50): City of Swift Current, \$33,411.34; payments, \$17,298.98; to date, \$26,175.06.			
Projects under \$5,000		9,650 00	5,148 88
Swift Current Soils Laboratory—			
Addition to Soils Laboratory Building		35,000 00	9,118 87
Contract (through Department of Public Works): Walter J. Burden Ltd., \$34,851; payments, \$8,910.83.			
<i>Alberta</i>			
Lethbridge—			
Replacing Old Dairy Barn		35,000 00	34,920 97
Cold Storage for Food Processing and Sugar Beet Laboratory		20,000 00	18,721 48
Sheep Feeding Unit		17,000 00	16,998 95
Steer Feeding Unit		10,000 00	10,000 00
Field Workshop		7,100 00	7,094 91
Projects under \$5,000		12,270 00	12,263 55
Lacombe—Construction of Boarding House		25,000 00	24,417 93
Manyberries—			
Construction of Two Cottages		9,000 00	8,998 68
Fencing New Cattalo Enclosure		8,310 00	8,310 00
Purchase of Land		13,280 00	1,274 61
Construction of Power Line		10,000 00	9,886 25
Contract: Klemm Electric, \$9,805.25; payment in full.			
Projects under \$5,000		1,000 00	999 45
Beaverlodge—			
Construction of Office Building		25,000 00	24,881 29
Construction of Water Reservoir		10,000 00	10,000 00
Construction of Fireproof Garage		8,000 00	7,729 94
Construction of Water and Sewage Pipelines		25,000 00	14,814 39
Contract: Metals Ltd., \$9,467.46; payment in full.			
Construction of Three Cottages		21,900 00	21,838 18
Fort Vermilion—Projects under \$5,000		2,700 00	2,699 52
Scandia—Cottage for Officer in Charge		9,500 00	9,499 28

DEPARTMENT OF AGRICULTURE

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<i>British Columbia</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Summerland—			
Completion of Road Surfacing		11,850 00	11,819 76
Total expenditures on this project were \$17,814.76.			
Contract: Interior Contracting Co., \$11,754.76; payment in full.			
Sprinkler Irrigation System		6,500 00	6,455 47
Total expenditures on this project were \$12,450.17.			
Projects under \$5,000		17,050 00	13,677 44
Agassiz—			
Construction of Loose Housing Barn		10,300 00	9,998 34
Contract: McKenzie Bros., \$9,985; payment in full.			
Black Topping Farm Roads		6,000 00	4,496 00
Projects under \$5,000		3,000 00	2,998 40
Saanichton—			
Control Temperature Building for Bulb Research		10,000 00	8,557 38
Projects under \$5,000		8,400 00	400 00
Prince George—			
Construction of Cottage for Foreman		6,500 00	6,495 20
Projects under \$5,000		7,550 00	7,549 96
Smithers—			
Construction of Office Building		11,900 00	10,500 00
Contract: Bovill & Hann, \$10,500; payment in full.			
Construction of Cottage for Assistant		13,100 00	12,556 76
Contract: Bovill & Hann, \$13,100; payments, \$12,374.26.			
Construction of Cottage for Workmen		10,500 00	10,055 52
Contract: Bovill & Hann, \$10,426; payments, \$9,779.02.			
Projects under \$5,000		1,500 00	1,500 00
Kamloops—			
Construction of Superintendent's House		8,000 00	7,986 48
Projects under \$5,000		9,500 00	9,233 91
<i>Northwest Territories</i>			
Fort Simpson—Projects under \$5,000		1,000 00	749 60
Yellowknife—Projects under \$5,000		1,000 00	644 50
<i>General</i>			
Irrigation Sub-stations in Saskatchewan and Alberta		50,000 00	
Total Acquisition or Construction, etc.	1,556,815 00	1,557,561 00	980,592 59
Telephones, Telegrams and Postage	24,850 00	24,850 00	22,221 98
Printing, Stationery and Office Equipment	143,825 00	143,825 00	85,491 20
Miscellaneous	46,571 00	47,571 00	46,396 64
Rents and Taxes	73,861 00	73,861 00	69,395 46
Feed	135,680 00	135,680 00	133,126 63
Repairs and Upkeep of Buildings and Works		20,100 00	20,050 40
Repairs and Upkeep of Equipment	99,575 00	101,575 00	100,458 88
	<u>\$6,152,712 00</u>	<u>\$6,152,712 00</u>	<u>\$5,371,240 20</u>

This vote was provided for expenditures in connection with the maintenance and operation of 28 branch farms and stations, 3 laboratories, 1 pilot fibre flax mill, 17 sub-stations and 219 illustration stations, the latter being located on privately owned farms throughout Canada, the owners of which have entered into co-operative agreements with the Department to carry on specified work under direction.

As at March 31, 1951, there were 556 salaried employees being paid from this vote, of whom 303 were permanent and 253 temporary.

Wages of labourers and casual employees amounted to \$1,324,115.25.

A Includes the purchase of 23 cars at a net cost of \$39,804.30; 25 trucks at a net cost of \$39,514.22; 26 tractors at a net cost of \$40,148.58; 4 mowers at a net cost of \$2,562.50; 2 sprayers at a net cost of \$3,318.33; 4 harvesters at a net cost of \$5,127.69; 2 balers at a net cost of \$4,710.41; 2 tillers at a net cost of \$1,266.67; 26 scales, \$8,438.83; 5 microscopes, \$3,181.62; 2 combines, \$5,702.55; 1 ditcher, \$2,163.70; 1 incubator, \$1,629.02; 3 plows, \$1,642.23; 1 boiler, \$1,427.35; 1 blower, \$1,837.68; 1 spectrophotometer, \$1,200.

Revenues arising from services provided through the above expenditures amounted to \$468,128.74 and included sale of produce, \$230,245.15; sale of live stock, \$169,538.95; and rentals, \$48,718.08.

EXPERIMENTAL FARMS SERVICE

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR 1950-51 AND 1949-50

Farm, Station or Laboratory	Revenues				Increase or Decrease*		Expenditures				Increase or Decrease*	
	1950-51		1949-50		Increase or Decrease*	1950-51		1949-50				
	\$	cts.	\$	cts.		\$	cts.	\$	cts.			
Central Farm.	94,705	18	80,338	22	14,366	96	1,768,413	56	1,487,850	08	280,563	48
Newfoundland.	16,977	64			16,977	64	75,980	60	75,980	36	23,841	54
Nova Scotia—												
Kentville.	17,616	07	17,208	72	407	35	178,341	07	164,012	07	14,329	00
Nappan.	23,530	29	21,709	06	1,821	23	191,103	96	121,560	61	69,543	35
Prince Edward Island—												
Charlottetown.	9,236	94	8,984	80	252	14	174,520	96	119,305	08	55,215	88
Summerside.	1,172	86	2,242	30	1,069	44*	36,854	66	34,785	78	2,068	88
New Brunswick—												
MacDonald's Corner.	933	99			933	99	17,038	33			17,038	33
Fredericton.	19,092	26	17,952	14	1,140	12	213,957	97	187,869	65	26,088	32
Quebec—												
Caplan.	2,829	57			2,829	57	47,236	63			47,236	63
Ste. Anne de la Pêcherie.	24,866	35	21,056	80	3,809	55	143,008	63	113,795	47	29,213	16
Leominville.	25,963	16	19,113	37	6,849	79	131,571	96	121,418	00	19,153	96
L'Assomption.	14,008	19	15,694	02	1,685	83*	103,679	22	73,690	58	29,988	24
Normandin.	12,724	23	11,726	47	997	76	72,186	82	64,908	98	7,277	84
Ste. Clothilde.	5,930	06	2,721	60	3,208	46	22,081	99	22,117	68	35	69*
Ontario—												
Smithfield.	879	91	642	13	237	78	23,425	35	36,376	78	12,951	43*
Delhi.	480	00			480	00	35,360	74	36,328	88	968	14*
Harrow.	30,267	81	29,313	56	954	25	119,505	27	105,979	22	13,616	05
Woodlee.	420	00	400	00	20	00	19,687	69	16,226	93	3,460	76
Kapuskasing.	15,591	96	15,828	06	236	10*	123,948	81	96,060	09	27,888	72
Manitoba—												
Winnipeg (Cereal Breeding Laboratory).												
Morden.	13,503	59	16,564	38	3,060	79*	81,709	94	48,508	21	33,201	73
Portage la Prairie.	2,091	27	7,313	26	5,221	99*	133,894	92	124,559	29	9,335	63
Brandon.	31,845	50	29,408	98	2,436	52	30,745	46	29,576	54	1,168	92
Melita.	10,800	00k	86	72	10,713	28	128,061	94	173,309	20	45,247	26*
Saskatchewan—												
Saskatoon (Forage Crops Laboratory).												
Indian Head (Forest Nursery Station).	3,999	20	3,135	34	863	86	41,382	26	39,017	97	2,364	29
Indian Head.	13,377	06	21,414	94	8,037	88*	177,818	45	103,429	57	74,388	88
Regina.	1,399	63	1,389	63	1,389	63	40,542	57	37,358	23	3,184	34
Melfort.	13,625	97	15,338	46	1,712	49*	103,047	49	68,670	96	34,376	53
Scott and Wainwright.	9,218	17	9,740	82	522	65*	153,382	44	114,646	19	38,736	25
Sutherland (Forest Nursery Station).	921	39	854	21	67	18	35,788	55	64,191	19	28,597	36
Swift Current.	17,096	43	12,267	71	4,828	72	55,171	15	305,789	63	39,381	52
Swift Current (Soils Research Laboratory).							55,386	32	37,983	01	17,403	31

Alberta—	29,537 13	25,272 25	4,264 88	509,242 12	404,641 88	104,600 24
Lethbridge.....	18,958 53	17,696 78	1,261 75	203,477 20	147,380 55	56,096 65
Lacombe.....	16,500 75	5,339 60	11,161 15	110,402 17	91,381 83	19,020 34
Manberries.....	6,763 07	6,370 26	392 81	170,971 67	67,177 34	103,794 33
Beaverlodge.....	2,619 93	2,168 72	451 21	51,032 29	36,802 23	14,230 06
Fort Vermilion.....				30,955 57		30,955 57
xSaskia.....				8,222 04		8,222 04
xStavely.....						
British Columbia—						
Kelowna.....	8,457 64	11,207 07	2,749 43*	11,628 82	11,951 49	322 67*
Sumnerland.....	660 00		660 00	174,309 61	138,399 79	35,909 82
xKamloops.....	5,209 87	4,945 19	264 68	78,621 96		78,621 96
Prince George.....	28,090 75	25,194 34	2,896 41	87,214 80	69,535 84	17,678 96
Agassiz.....	2,960 97	3,188 61	227 64*	117,760 64	95,018 31	22,742 33
Smithers.....	5,650 76	4,965 31	685 45	69,549 95	36,367 29	33,182 66
Saanichton.....				98,454 44	76,763 36	21,691 08
North West Territories—						
Fort Simpson.....	417 60		417 60	31,025 58		31,025 58
Yukon Territory—						
General—	1,853 83	1,054 49	799 34	25,830 24	25,499 66	330 58
Sub-Stations.....		2,080 39	2,080 39*	30,305 67	195,173 58	164,867 91*
Illustration Stations.....	48 41	106 13	57 72*	305,788 86	267,915 38	37,873 48
	562,833 92	490,645 21	72,188 71	7,139,653 76	5,810,316 64	1,329,337 12

NOTE.—Other expenditures for maintenance of, and repairs to, buildings are made through the Department of Public Works.

x Included under Sub-stations in 1949-50.
k Represents a refund to Previous Years' Expenditure.

Expenditures in 1950-51 were charged as follows:

Vote—	
13 Experimental Farms Service	131,551 75
Administration.....	1,636,861 81
14 Central Experimental Farm.....	5,371,240 20
15 Branch Farms and Stations and Illustration Stations.....	
	\$ 7,139,653 76

PUBLIC ACCOUNTS, 1950-51: PART II

PRODUCTION SERVICE

Vote 16 Production Service Administration	Estimates	Allotments	Expenditures
Salaries	52,415 00	53,165 00	53,165 00
Allotted from Vote 104, Salaries, etc	500 00	500 00	425 19
	52,915 00	53,665 00	53,590 19
Travelling Expenses	1,600 00	875 00	871 46
Supplies and Materials	100 00	100 00	94 66
Telephones, Telegrams and Postage	300 00	300 00	109 14
Printing, Stationery and Office Equipment	1,500 00	1,500 00	1,384 99
Miscellaneous	100 00	75 00	
	<u>\$ 56,515 00</u>	<u>\$ 56,515 00</u>	<u>\$ 56,050 44</u>

As at March 31, 1951, there were 18 salaried employees being paid from this vote, of whom 14 were permanent and 4 temporary.

Votes 17 and 643 Health of Animals—Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act

	Estimates	Allotments	Expenditures
Salaries and Wages	3,059,945 00	2,984,945 00	2,953,289 23
Travelling Expenses	325,000 00	450,000 00	416,739 90
Professional Services, including medical and legal fees	2,000 00	2,000 00	722 97
A Acquisition of Equipment	21,000 00	14,500 00	12,799 66
Supplies	75,000 00	104,000 00	98,998 94
Freight, Express and Cartage	4,300 00	7,300 00	6,174 70
Acquisition or Construction of Buildings and Works	56,800 00		
Levis, Que.—New Barn		6,400 00	1,905 59
Contract: Eugene Jinchereau, \$49,980; payments, \$1,658.70.			
Sarnia, Ont.—Water Supply System		400 00	
Total Acquisition or Construction etc.	56,800 00	6,800 00	1,905 59
Telephones, Telegrams and Postage	25,000 00	29,500 00	28,309 98
Printing, Stationery and Office Equipment	50,000 00	56,000 00	55,987 40
Vaccine for Control of Brucellosis	75,000 00	40,500 00	37,775 14
B Miscellaneous	40,000 00	36,500 00	33,722 47
Rents	7,000 00	7,000 00	5,820 57
Repairs and Upkeep of Buildings and Works	8,500 00	8,500 00	7,419 82
Repairs and Upkeep of Equipment	24,000 00	26,000 00	24,024 26
	<u>\$3,773,545 00</u>	<u>\$3,773,545 00</u>	<u>\$3,683,690 63</u>

This vote was provided for expenditures in connection with the administration of (a) the Animal Contagious Diseases Act, c. 6, R.S., as amended, and regulations made thereunder to protect Canadian live stock from foreign animal diseases and to eradicate or control such diseases when contracted in Canada; (b) the Meat and Canned Foods Act, c. 77, R.S., as amended, and regulations thereunder governing the inspection of meats at packing plants.

As at March 31, 1951, there were 855 salaried employees being paid from this vote, of whom 596 were permanent and 259 temporary.

A Includes the purchase of 8 cars at a net cost of \$11,488.50.

B Expenditures consist mainly of laundry charges of meat inspectors and laboratory workers as well as laboratory expenses in connection with blood tests.

Revenues arising from services provided through the above expenditures amounted to \$32,089.83 and included transportation allowances received from the provinces under agreements in respect of bovine tuberculosis tests, \$14,303.25.

Votes 18, 644 and 573 Health of Animals—Compensation for animals slaughtered, including compensation for eggs destroyed from infected premises in accordance with regulations of the Governor in Council.

Expenditures \$2,091,292 00
\$2,091,289 76

The animal Contagious Diseases Act, c. 6, R.S. as amended, empowers the Minister to authorize the slaughtering of animals suffering from infectious or contagious disease, or those suspected of being so infected and those which are or have been in contact or close proximity to such animals, and to pay such compensation as he may determine, not to exceed values stated in the Act for grade and pure bred animals. The Act also provides for additional compensation to be paid in respect of carcasses of animals slaughtered after March 31, 1947, for the reason that they were affected with bovine tuberculosis. This additional compensation is to be the average value the carcasses would have had if the sale had been lawful at time of slaughter, such average value to be determined by the Minister. The Act further provides for the payment of compensation for poultry and eggs destroyed for the reason that they were infected with Newcastle Disease or fowl typhoid.

The following is a distribution of expenditures by provinces:

Province	Cattle	Additional Compensation (Carcasses)	Poultry and Eggs		Total
	Bovine Tuberculosis		Newcastle Disease	Typhoid	
Nova Scotia	160 00				160 00
Prince Edward Island	18,672 00	6,343 61			25,015 61
New Brunswick	3,353 00	429 17			3,782 17
Quebec	106,595 13	35,336 76			141,931 89
Ontario	637,135 33	268,864 02	18,569 29	9,392 70	933,961 34
Manitoba	81,783 02	41,949 28	566 75	843 90	125,147 95
Saskatchewan	9,771 00	2,341 48			12,112 48
Alberta	9,558 00	2,771 31	5,792 10	2,511 43	20,632 84
British Columbia	2,055 00	1,763 77	824,726 71		828,545 48
	<u>\$ 869,087 48</u>	<u>\$ 359,799 40</u>	<u>\$ 849,654 85</u>	<u>\$ 12,748 03</u>	<u>\$2,091,289 76</u>

Vote 645 Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Burgess, John, Hillsvale, N.S.	119 00	118 50
Letourneau, Alphonse, Ste. Sabine, Que.	36 00	36 00
Longchamp, Paul Emile, St. Isidore, Que.	40 00	40 00
Parent, J. H., Monument, R-1, Que.	38 00	38 00
Best, Mac, Fingal, R-1, Ont.	178 00	178 00
Carroll, Edward, Aylmer, R-4, Ont.	30 00	30 00
Crawford, W. J. and Son, Mt. Elgin, R-1, Ont.	16 00	16 00
Dietz, Edwin, Gorrie, Ont.	115 00	115 00
Dukelow, Melbourne, Woodville, R-2, Ont.	194 00	193 15
Dyment, George and Son, Copetown, Ont.	88 00	87 50
Farrish, W. J. and Son, Mt. Elgin, R-1, Ont.	30 00	30 00
Galbraith, Robert, Kerwood, R-1, Ont.	178 00	177 56
Gaunt, J. Harold, Lucknow, R-2, Ont.	216 00	216 00
Houston, Ralph and Clarence, Dresden, Ont.	36 00	36 00
Howlett, Everett W., Southwold, R-2, Ont.	16 00	16 00
Marriott, Jack R., Arkona, R-1, Ont.	68 00	68 00
Mickleborough, Wilfred, Camlachie, Ont.	265 00	264 75
Mollard, Stanley, Parkhill, R-3, Ont.	15 00	15 00
Morris, Garnet, Mt. Elgin, R-2, Ont.	14 00	14 00
MacArthur, Blake G., Cataragui, Ont.	95 00	95 00
Patterson, D. Ross, Parkhill, R-7, Ont.	133 00	132 50
Pitt, Leslie, Chesley, R-3, Ont.	276 00	276 00
Stead, Evan, Kerwood, R-3, Ont.	206 00	205 93
Widner, Mary J., Aylmer, R-4, Ont.	80 00	80 00
Wiggins, Parkie, Dungannon, Ont.	53 00	52 25
Walker, Gordon, Springfield, Ont.	1,054 00	1,054 00
Croy, James, Brandon, Man.	116 00	115 45
Mohr, E. A., Fort Saskatchewan, Alta.	40 00	40 00
	<u>\$ 3,745 00</u>	<u>\$ 3,740 59</u>

Vote 646 Health of Animals—To provide for the payment of additional compensation to owners of pure-bred dairy cattle from fully accredited herds which reacted to tuberculin tests in circumstances that left a reasonable doubt as to the accuracy of the tests, in the amounts detailed in the Estimates

	Estimates	Expenditures
Malcolm, J. A., Tatamagouche, N.S.	960 00	960 00
McIntyre, Donald, Stayner, Ont.	3,300 00	3,300 00
Wintermute, J. W., Kingsville, Ont.	600 00	600 00
	<u>\$ 4,860 00</u>	<u>\$ 4,860 00</u>

Votes 19 and 647 Live Stock and Poultry

	Estimates	Allotments	Expenditures
Salaries and Wages	783,675 00	783,675 00	772,576 95
Travelling Expenses	197,700 00	187,700 00	177,178 96
Professional Services	1,000 00	500 00	240 95
A Acquisition of Equipment	10,500 00	14,000 00	11,921 40
Supplies and Materials	17,000 00	17,000 00	14,705 23
Freight, Express and Cartage	18,000 00	21,500 00	21,479 57
Acquisition or Construction of Buildings and Works	51,500 00		
Charlottetown, P.E.I.—Completion of Test Station		1,000 00	826 00
Total expenditures on this project were \$32,561.56.			
Contract (1949-50): County Construction Company,			
\$31,760; payments, including final payment, \$826.			
Moncton, N.B.—Advanced Registry Station		35,000 00	
Saskatoon, Sask.—Completion of Test Station		12,500 00	11,296 75
Expenditures on this project to date were \$31,822.89.			
Contract (1949-50): W. C. Wells Construction Company			
Limited, \$30,383; payments, including final payment,			
\$10,516.41.			
Total Acquisition or Construction, etc	51,500 00	48,500 00	12,122 75
B Purchase of Live Stock	86,000 00	106,500 00	105,586 54
Telephones, Telegrams and Postage	8,500 00	10,500 00	8,959 42
Printing, Stationery and Office Equipment	70,000 00	70,000 00	45,478 14
C Premiums on Pure Bred Sires	55,478 00	43,478 00	36,719 00
Miscellaneous	1,085 00	1,085 00	839 65
Rents	1,800 00	1,800 00	1,693 75
D Live Stock Improvement Clubs	40,000 00	35,000 00	34,927 45
Repairs and Upkeep of Buildings and Works	5,000 00	6,000 00	5,315 01
Repairs and Upkeep of Equipment	12,000 00	12,000 00	7,259 72
	<u>\$1,359,238 00</u>	<u>\$1,359,238 00</u>	<u>\$1,257,004 49</u>

This vote was provided for expenditures in connection with the administration of (a) the Live Stock Pedigree Act, (b) the hatchery approval section of the Live Stock and Live Stock Products Act, (c) record of performance service for dairy cattle and poultry, (d) sire assistance policies, and (e) boys and girls club work policies.

As at March 31, 1951, there were 301 salaried employees being paid from this vote, of whom 165 were permanent and 136 temporary.

- A Expenditures from this allotment included an amount of \$3,739.30 for the purchase of hog scales for resale to hog producers at cost. Proceeds from sales during the current fiscal year amounting to \$4,194.13 were credited to the allotment. At the close of the fiscal year, 115 scales, valued at \$1,444.18 were on hand. Includes the purchase of 6 cars at a net cost of \$9,693.10.
- B Represents payments for the purchase of live stock and expenses of distribution under the following:
Sire Loan Policy, \$105,261.26 (bulls, \$98,288.52; rams, \$94.27; boars, \$6,878.47).
Sow Distribution Policy, \$325.28.
- C Premiums to owners of pure bred stallions, \$32,894 (Nova Scotia, \$207; Prince Edward Island, \$530; New Brunswick, \$332; Quebec, \$20,674; Ontario, \$10,764; Saskatchewan, \$330; Alberta, \$42; British Columbia \$15). These premiums, which are shared jointly with the provinces according to a schedule for each province prepared by a Federal-Provincial Board, are based on the class of stallion and the number of mares left in foal. The amounts shown represent the Federal Government's share.
Ram Premium Policy, (Federal Government's share) \$3,825 (Nova Scotia, \$463; Prince Edward Island \$270; New Brunswick, \$344.50; Quebec, \$1,700; Newfoundland, \$1,047.50).

D Consists of the following groups of payments:

Grants to Horse Breeding Stations, \$6,189.50. The grant is \$250 per stallion, to be eligible for which, a proprietor must own or control three or more stallions which must serve an average of 25 mares.

Boys' and Girls' Club Work (prize money, etc., shared jointly with the provinces) \$26,948.95—Cattle Clubs, \$21,389.52; Swine, Sheep and Poultry Clubs, \$5,559.43.

Sheep Fairs, Bacon Shows, Foal Clubs, etc., \$1,789.

Many other departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on Ministerial authority from this allotment.

Revenues arising from services provided through the above expenditures amounted to \$99,417.64 and included sale of live stock, \$75,499.37 and record of performance fees, \$22,817.97.

Vote 20 Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$40,000 to Canadian Seed Growers' Association

	Estimates	Allotments	Expenditures
Salaries and Wages	910,458 00	909,608 00	843,236 92
Allowances		850 00	850 00
Travelling Expenses	112,000 00	102,000 00	91,599 48
Professional and Special Services	45,500 00	45,500 00	45,459 12
A Acquisition of Equipment	35,300 00	35,300 00	30,110 12
Supplies and Materials	33,000 00	33,000 00	18,852 39
Freight, Express and Cartage	5,500 00	5,500 00	3,602 51
Telephones, Telegrams and Postage	11,000 00	11,000 00	9,641 59
Printing, Stationery and Office Equipment	38,000 00	48,000 00	39,177 29
B Prizes, Bonuses and Premiums	6,000 00	6,000 00	5,256 86
Grant to Canadian Seed Growers' Association	40,000 00	40,000 00	40,000 00
Miscellaneous	1,695 00	2,195 00	1,900 63
Rents and Taxes	1,080 00	1,080 00	780 00
Repairs and Upkeep of Buildings and Works	2,000 00	1,500 00	32 70
Repairs and Upkeep of Equipment	20,000 00	20,000 00	18,322 41
	<u>\$1,261,533 00</u>	<u>\$1,261,533 00</u>	<u>\$1,148,822 02</u>

This vote was provided for expenditures in connection with the administration of the Seeds Act, Feeding Stuffs Act, Fertilizers Act, Pest Control Products Act, Inspection and Sale Act and Hay and Straw Inspection Act.

As at March 31, 1951, there were 330 salaried employees being paid from this vote, of whom 177 were permanent and 153 temporary.

A Includes the purchase of 11 cars at a net cost of \$16,604.86; 1 spectrophotometer, \$1,443.

B Payments, which are equal to those made by the respective provinces, were made to Grain, Potato and Seed Clubs (Nova Scotia, \$54; New Brunswick, \$94.24; Ontario, \$2,282; Manitoba, \$896.04; Alberta, \$1,141.50; Saskatchewan, \$654.41; British Columbia, \$134.67).

Revenues arising from services provided through the above expenditures amounted to \$163,286.62 and included inspection fees, \$123,378.06, and registration and licence fees, \$37,721.

Votes 21 and 648 Grants to Fairs and Exhibitions, under such terms and conditions as may be approved by the Governor in Council and subject to allocation by the Treasury Board

	Estimates	Allotments	Expenditures
Grants to Class "A" and Class "B" Fairs and Provincial Summer Fairs	250,000 00		
A Class "A" Fairs			
Prince Edward Island			
Charlottetown Driving Park and Provincial Exhibition Association, Charlottetown		1,000 00	1,000 00
Quebec			
Canada's Great Eastern Exhibition, Sherbrooke		4,500 00	4,500 00
Lachute Spring Fair, Lachute		4,000 00	4,000 00
La Commission du Terrain de l'Exposition, Trois Rivières		4,000 00	4,000 00
Ormstown Spring Fair, Ormstown		5,000 00	4,761 75
Société d'Agriculture du District de St. Hyacinthe, St. Hyacinthe		4,000 00	4,000 00

PUBLIC ACCOUNTS, 1950-51: PART II

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Ontario</i>			
Canadian National Exhibition, Toronto		4,000 00	4,000 00
Central Canada Exhibition, Ottawa		4,500 00	4,500 00
Lindsay Central Exhibition, Lindsay		4,000 00	3,500 00
Norfolk County Agricultural Society, Simcoe		4,000 00	3,807 70
South Waterloo Agricultural Society, Galt		1,000 00	1,000 00
The Peterborough Exhibition, Peterborough		4,000 00	4,000 00
Western Fair, London		1,000 00	1,000 00
<i>Manitoba</i>			
The Provincial Exhibition of Manitoba, Brandon		4,000 00	3,988 25
<i>Saskatchewan</i>			
Saskatoon Industrial Exhibition, Saskatoon		4,000 00	4,000 00
The Regina Agricultural and Industrial Exhibition Association, Regina		4,000 00	4,000 00
<i>Alberta</i>			
Calgary Exhibition and Stampede, Calgary		4,000 00	3,500 00
Edmonton Exhibition Association, Edmonton		1,000 00	1,000 00
<i>British Columbia</i>			
Pacific National Exhibition, Vancouver		4,500 00	4,500 00
A Class "B" Fairs			
<i>Nova Scotia</i>			
Cape Breton County Exhibition, North Sydney		2,500 00	901 12
Central Nova Scotia Exhibition, Truro		2,500 00	2,500 00
Cumberland County Exhibition, Oxford		2,500 00	2,187 75
Lunenburg County Exhibition, Lunenburg		2,500 00	2,500 00
<i>Quebec</i>			
Ayer's Cliff Fair, Hatley		2,500 00	2,414 49
Brome County Agricultural Society, Knowlton		2,500 00	1,491 35
Compton County Agricultural Society, Birtchton		2,500 00	1,030 25
La Societe d'Agriculture du Comte d'Arthabaska, Victoria-ville		2,500 00	2,500 00
La Societe d'Agriculture du Comte de Roberval, Roberval		2,500 00	2,364 00
La Societe d'Agriculture du Comte de Missisquoi, Bedford		700 00	700 00
La Societe d'Agriculture du District de Rimouski, Rimouski		700 00	700 00
L'Exposition Regionale de Quebec, Montmagny		2,500 00	2,136 00
Richmond Agricultural Society, Richmond		2,500 00	2,425 20
St. Scholastique Exhibition, St. Scholastique		2,500 00	645 76
Shawville Fair, Shawville		2,500 00	1,439 25
Shefford County Agricultural Society, Waterloo		700 00	581 25
<i>Ontario</i>			
Aylmer Fair, Aylmer		2,500 00	2,479 01
Barrie Agricultural Society, Barrie		2,500 00	2,399 51
Caledonia Agricultural Society, Caledonia		2,500 00	2,257 00
Canadian Lakehead Exhibition, Fort William		700 00	700 00
County of Carleton Agricultural Society, Richmond		2,500 00	2,360 50
County of Peel Agricultural Society, Brampton		700 00	666 50
Erin Agricultural Society, Hillsburgh		2,500 00	2,062 35
Halton Agricultural Society, Milton		2,500 00	738 54
Kingston and District Agricultural Society, Kingston		700 00	681 00
Leamington District Agricultural Society, Leamington		2,500 00	2,153 00
Markham Fair, Markham		2,500 00	2,324 00
Metcalfe Agricultural Society, Metcalfe		2,500 00	2,390 00
Owen Sound Agricultural Society, Owen Sound		2,500 00	1,800 00
Renfrew Agricultural Society, Renfrew		2,500 00	2,500 00

	Estimates	Allotments	Expenditures
Stratford Agricultural Society, Stratford		2,500 00	2,500 00
Strathroy Agricultural Society, Strathroy		2,500 00	2,250 58
Teeswater Agricultural Society, Teeswater		2,500 00	880 47
The Belleville Agricultural Society, Belleville		2,500 00	707 19
Walkerton Agricultural Society, Walkerton		2,500 00	1,603 39
Welland County Agricultural Society, Welland		2,500 00	2,270 87
Woodstock Agricultural Society, Woodstock		2,500 00	2,454 00
<i>Manitoba</i>			
Dauphin Agricultural Society, Dauphin		2,500 00	
Dufferin Agricultural Society, Carman		2,500 00	1,812 10
Portage Industrial Exhibition, Portage la Prairie		2,500 00	1,562 50
<i>Saskatchewan</i>			
Estevan Agricultural Society, Estevan		2,500 00	2,500 00
Lloydminster Agricultural Exhibition Association, Lloyd- minster		2,500 00	2,500 00
Melfort Agricultural Society, Melfort		2,500 00	2,500 00
Moose Jaw Agricultural Exhibition, Moose Jaw		700 00	700 00
North Battleford Agricultural Society, North Battleford ..		2,500 00	2,500 00
Prince Albert Agricultural Society, Prince Albert		1,143 36	1,143 36
Weyburn Agricultural Society, Weyburn		2,500 00	2,500 00
Yorkton Agricultural and Industrial Exhibition Association, Yorkton		2,500 00	2,500 00
<i>Alberta</i>			
Camrose Agricultural Society, Camrose		700 00	700 00
Lethbridge and District Exhibition and Rodeo, Lethbridge ..		2,500 00	2,500 00
Red Deer Agricultural Society, Red Deer		2,500 00	2,500 00
Vegreville Exhibition Association, Vegreville		2,500 00	2,500 00
Vermilion Agricultural Society, Vermilion		2,500 00	2,500 00
<i>British Columbia</i>			
Chilliwack Agricultural Association, Chilliwack		2,500 00	2,500 00
Interior Provincial Exhibition Association, Armstrong		2,500 00	1,799 27
Kamloops Exhibition, Kamloops		2,500 00	
Provincial Summer Fairs			
Quebec Provincial Exhibition, Quebec		5,000 00	1,000 00
Unallocated		16,256 64	
Total Class "A" and Class "B" Fairs and Pro- vincial Summer Fairs	250,000 00	212,000 00	165,969 20
Grants to Winter and Spring Fairs:			
<i>Maritime Provinces</i>			
Maritime Winter Fair, Amherst, N.S.	5,500 00	5,500 00	5,500 00
Provincial Cattle Show, Fredericton, N.B.	10,000 00	10,000 00	8,866 77
<i>Quebec</i>			
Great Eastern Winter Fair, Sherbrooke	5,000 00	5,000 00	4,858 40
<i>Ontario</i>			
Royal Agricultural Winter Fair, Toronto	50,000 00	50,000 00	50,000 00
Ottawa Winter Fair, Ottawa	5,000 00	5,000 00	5,000 00
<i>Manitoba</i>			
Manitoba Winter Fair, Brandon	5,000 00	5,000 00	4,560 00
<i>Saskatchewan</i>			
Regina Winter Fair, Regina	5,000 00	5,000 00	4,815 00
Saskatoon Winter Fair, Saskatoon	5,000 00	5,000 00	4,968 00

PUBLIC ACCOUNTS, 1950-51: PART II

	Alberta	Estimates	Allotments	Expenditures
Calgary Winter Fair, Calgary		5,000 00	5,000 00	4,500 00
Edmonton Winter Fair, Edmonton		5,000 00	5,000 00	4,220 80
<i>British Columbia</i>				
British Columbia Beef Cattle Growers' Association		900 00	900 00	900 00
<i>General</i>				
B Freight on live stock shipments to Royal Agricultural Winter Fair, Toronto		23,000 00	23,000 00	22,687 00
Total Grants—Winter and Spring Fairs		124,400 00	124,400 00	120,875 97
C Building Grants—				
Grants in aid of Agricultural Exhibition Associations in construction of buildings or other major undertakings in conformity with the terms of P.C. 2294 of June 6, 1947, and subject to allocation by Treasury Board				
Camrose Agricultural Society, Camrose, Alta.			10,000 00	10,000 00
Canadian Lakehead Exhibition, Fort William, Ont.			10,000 00	10,000 00
Charlottetown Driving Park and Provincial Exhibition Association, Charlottetown, P.E.I.			10,000 00	10,000 00
County of Peel Agricultural Society, Brampton, Ont. ...			9,086 65	9,086 65
Edmonton Exhibition Association, Edmonton, Alta.			10,000 00	10,000 00
Kingston and District Agricultural Society, Kingston, Ont.			15,000 00	15,000 00
La Societe d'Agriculture du Comte de Missisquoi, Bedford, Que.			10,000 00	10,000 00
La Societe d'Agriculture du Comte de Rimouski, Rimouski, Que.			10,000 00	10,000 00
Manitoba Winter Fair, Brandon, Man.			6,064 66	5,763 33
Moose Jaw Exhibition Company, Moose Jaw, Sask.			10,000 00	10,000 00
Ottawa Winter Fair, Ottawa, Ont.			15,000 00	15,000 00
Quebec Provincial Exhibition, Quebec			16,000 00	16,000 00
Saskatoon Winter Fair, Saskatoon, Sask.			10,000 00	10,000 00
Shefford County Agricultural Society, Waterloo, Que. ...			10,000 00	1,798 37
The Prince Albert Agricultural Society, Prince Albert, Sask.			10,000 00	10,000 00
Western Fair, London, Ont.			20,000 00	20,000 00
Unallocated			26,848 69	
Total Building Grants		170,000 00	208,000 00	172,648 35
		\$ 544,400 00	\$ 544,400 00	\$ 459,493 58

- A Payments of these grants, which are approved individually by Treasury Board, are made on the basis of a schedule approved by P.C. 2295 dated June 6, 1947, as follows: (a) up to a maximum of \$1,500 for Class A, \$700 for Class B and \$1,500 for Winter and Provincial Fairs for Judging and support of Junior Activities; and (b) one half of the expenditures made for permanent improvements to buildings or fair grounds up to \$3,000 for Class A, \$1,800 for Class B and \$4,000 for Winter and Provincial Fairs per year, over a period not to exceed ten years.
- B The Federal Government pays 75 per cent of freight charges on carload shipments of live stock made by the Provinces to the Royal Agricultural Winter Fair for exhibition purposes.
- C Payments represent annual instalments payable in accordance with agreements approved by the Governor in Council.

Votes 22, 649 and 574 Grants to Agricultural Organizations, as detailed in the Estimates

	Estimates	Expenditures
Canadian Council on Boys' and Girls' Club Work	10,000 00	10,000 00
Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
Canadian National Livestock Records	18,000 00	18,000 00
Advanced Registry Board for Swine	22,000 00	22,000 00
Canadian Hunter, Saddle and Light Horse Improvement Society	5,000 00	5,000 00
Western Development Museum, North Battleford, Sask.	10,000 00	10,000 00
	\$ 69,500 00	\$ 69,500 00

MARKETING SERVICE

Vote 23 Marketing Service Administration	Estimates	Allotments	Expenditures
Salaries	132,955 00	132,955 00	130,184 05
Allowances	2,496 00	2,496 00	1,663 76
Travelling Expenses	17,000 00	17,000 00	11,124 64
Supplies and Materials	2,000 00	2,000 00	1,850 86
Telephones, Telegrams and Postage	947 00	947 00	871 21
Printing, Stationery and Office Equipment	6,000 00	6,000 00	3,495 24
Miscellaneous	608 00	608 00	505 00
	<u>\$ 162,006 00</u>	<u>\$ 162,006 00</u>	<u>\$ 149,694 76</u>

As at March 31, 1951, there were 50 salaried employees being paid from this vote, of whom 26 were permanent and 24 temporary.

Vote 24 Agricultural Economics	Estimates	Allotments	Expenditures
Salaries	339,375 00	339,375 00	325,497 08
Travelling Expenses	50,000 00	49,000 00	41,347 81
A Acquisition of Equipment	1,800 00	1,800 00	1,795 00
Telephones, Telegrams and Postage	1,200 00	1,200 00	1,199 60
Printing, Stationery and Office Equipment	39,600 00	39,600 00	35,136 32
Miscellaneous	2,250 00	2,250 00	1,693 97
Repairs and Upkeep of Equipment	4,000 00	5,000 00	4,961 01
	<u>\$ 438,225 00</u>	<u>\$ 438,225 00</u>	<u>\$ 411,630 79</u>

This vote was provided for expenditures in connection with the collection, analysis and interpretation of economic information as applied to agricultural products for use in formulating departmental policies; and to make available information on the marketing of agricultural products for the benefit of producers, the trade and consumers.

As at March 31, 1951, there were 110 salaried employees being paid from this vote, of whom 38 were permanent and 72 temporary.

A Purchase of 1 car.

Vote 25 Dairy Products	Estimates	Allotments	Expenditures
Salaries and Wages	464,065 00	464,065 00	460,731 31
Allowances	5,316 00	5,641 00	5,376 23
Travelling Expenses	95,000 00	102,000 00	99,963 36
Professional and Special Services	16,000 00	16,000 00	12,802 75
A Acquisition of Equipment	10,000 00	10,000 00	6,663 36
Supplies and Materials	7,500 00	7,500 00	6,469 75
Freight, Express, Cartage and Refrigerator Car Service	10,000 00	10,000 00	7,583 51
Telephones, Telegrams and Postage	9,000 00	9,000 00	8,443 13
Printing, Stationery and Office Equipment	26,000 00	18,675 00	10,709 09
Miscellaneous	3,515 00	3,515 00	2,195 74
Rents	4,980 00	4,980 00	4,088 24
Repairs and Upkeep of Equipment	3,500 00	3,500 00	3,087 94
	<u>\$ 654,876 00</u>	<u>\$ 654,876 00</u>	<u>\$ 628,114 41</u>

This vote was provided for expenditures in connection with the administration of (a) the Dairy Industry Act covering such services as (i) official grading of all cheese and butter sold for export (ii) the manufacture of ice cream in accordance with prescribed standards (iii) the supervision of refrigerated car service for butter, cheese and eggs, and the loading and storage of perishable products exported from Canada and their discharge at principal ports in the United Kingdom; (b) the Meat and Canned Foods Act relating to the operation of concentrated milk establishments; (c) the Cold Storage Act under which the construction of cold storage warehouses may be subsidized; and (d) the Cheese and Cheese Factory Improvement Act under which premiums are paid on quality cheese, and subsidies paid on the construction and improvement of cheese factories.

As at March 31, 1951, there were 160 salaried employees being paid from this vote, of whom 115 were permanent and 45 temporary.

A Includes the purchase of 2 cars at a net cost of \$3,017.20; 1 testing cabinet, \$1,593.

Votes 26, 650 and 575 Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates

	Estimates	Expenditures
SUBSIDIES		
<i>Prince Edward Island</i>		
New Glasgow, New Glasgow Dairying Company Limited	1,500 00	
<i>Nova Scotia</i>		
Bickerton West, Bickerton Co-operative Limited	6,177 00	
Canning, United Fruit Companies of Nova Scotia Limited	5,711 00	5,710 78
Coldbrook, United Fruit Companies of Nova Scotia Limited	14,948 00	14,946 83
Middle Musquodoboit, Musquodoboit Valley Co-operative Limited	578 00	577 82
Middleton, United Fruit Companies of Nova Scotia Limited	9,768 00	9,767 17
New Minas, Aca Co-operative Association Limited	2,187 00	2,186 37
Scotsburn, Scotsburn Co-operative Creamery Company Limited	1,284 00	1,283 26
<i>New Brunswick</i>		
Fredericton, Capital Co-operative Limited	5,204 00	5,203 35
<i>Quebec</i>		
Chicoutimi, Les Entrepôts Frigorifiques	8,516 00	8,515 20
Chicoutimi, Société Co-operative Agricole	480 00	480 00
Farnham, Quebec Apple Growers Co-operative	27,212 00	24,067 77
Macamic, Société Co-operative Agricole de Royal Roussillon et Poulares	654 00	653 54
Marieville, Co-operative des Produits Avicoles	532 00	531 94
Quebec, Co-operative des Jardiniers de Quebec	453 00	
St. Anselme Station, La Co-operative de Dorchester	13,650 00	9,497 06
St. Bruno, Les Abattoirs du Saguenay	29,155 00	26,818 93
St. Bruno, La Chaîne Co-operative du Saguenay	62,475 00	57,469 14
Ste. Germaine de Grantham, Société Co-operative Agricole	297 00	296 17
St. Pascal, Société Co-operative Agricole	525 00	
St. Patrice, Société Co-operative Agricole de St. Patrice de Beaurivage	511 00	361 67
Victoriaville, L'Abattoir Co-operatif Agricole du Bois Franc	4,269 00	4,268 55
<i>Ontario</i>		
Bradford, Bradford Co-operative Cold Storage Limited	59,348 00	5,347 27
Clarkson, Clarkson Co-operative Storage Limited	16,721 00	16,720 80
Collingwood, Collingwood Cold Storage Co-operative Limited	18,270 00	16,416 39
Collingwood, Hamilton, W. L.	282 00	281 78
Dixie, Dixie Growers Co-operative Limited	17,250 00	13,505 12
Earlton, La Co-operative Agricole d'Earlton	3,300 00	
Fergus, Fergus Co-operative Association	415 00	414 68
Grimsby Beach, Grimsby Growers Co-operative Limited	7,275 00	
Hamilton, Langs Foods Limited,.....	7,484 00	7,483 28
Newcastle, Durham Growers Co-operative Storage Limited	27,000 00	
Ottawa, Connell Cold Storage Limited	1,960 00	1,959 81
St. Catharines, Niagara Township Fruit Co-operative Limited	7,900 00	
St. Catharines, Ontario Grape Growers Co-operative Limited	10,333 00	10,332 59
Thornbury, Georgian Bay Fruit Growers Limited	2,973 00	2,972 71
Vineland Station, Vineland Growers Co-operative Association	13,092 00	13,091 96
Woodstock, Oxford Farmers Co-operative Produce Company	3,725 00	3,724 33
Woodstock, Oxford Fruit Co-operative Limited	2,637 00	2,636 63
<i>Manitoba</i>		
Brandon, Manitoba Dairying and Poultry Co-operative Limited	8,760 00	
Winkler, Winkler Co-operative Creamery Limited	791 00	790 86
Winnipeg, Crescent Cold Storage Limited	5,865 00	5,864 94
Winnipeg, North Star Cold Storage Company Limited	1,590 00	1,589 04
Winnipeg, Winnipeg Cold Storage Company Limited	55,681 00	37,590 00
<i>Saskatchewan</i>		
Davidson, Davidson Co-operative Association Limited	5,270 00	
Lanigan, Lanigan Locker Plant Co-operative Association Limited	6,568 00	3,004 70
Limerick, Limerick Co-operative Association Limited	2,250 00	
Prince Albert, Central Storage Limited	3,227 00	3,226 92

DEPARTMENT OF AGRICULTURE

A—29

<i>Alberta</i>	<u>Estimates</u>	<u>Expenditures</u>
Edmonton, Edmonton Cold Storage Company Limited	30,000 00	
<i>British Columbia</i>		
Armstrong, MacDonald and Company	2,137 00	
Canoe, Salmon Arm Farmers Exchange	24,338 00	1,622 50
Creston, Creston Co-operative Fruit Exchange	5,615 00	5,614 09
Erickson, Creston Packers Limited	4,592 00	4,591 24
Erickson, Erickson Co-operative Union	1,822 00	1,821 18
Kamloops, Kamloops Growers Co-operative Exchange	10,800 00	10,800 00
Kamloops, Thompson Valley Growers Co-operative Exchange	1,047 00	1,046 45
Kelowna, British Columbia Orchards Co-operative Association	18,370 00	18,369 16
Kelowna, Cascade Co-operative Union	4,571 00	4,571 00
Kelowna, Kelowna Growers Exchange	23,778 00	23,777 47
Kelowna, Laurel Co-operative Union	1,719 00	1,718 26
Kelowna, Okanagan Packers Co-operative Union	3,151 00	3,150 97
Keremeos, Keremeos Growers Co-operative Association	1,025 00	512 43
Mission City, Pacific Co-operative Union	4,785 00	1,335 00
Okanagan Centre, Winoka Co-operative Exchange	18,000 00	
Oliver, Haynes Co-operative Fruit Exchange	191 00	190 73
Oliver, Mabec, George E.	335 00	334 01
Oliver, Southern Co-operative Exchange	2,774 00	2,773 64
Osoyoos, Monashee Co-operative Growers Association	2,994 00	2,993 08
Penticton, Penticton Co-operative Growers	2,307 00	2,306 72
Penticton, United Co-operative Growers Association	1,903 00	1,902 15
Rutland, Kelowna Growers Exchange	1,671 00	1,671 00
Rutland, McLean and Fitzpatrick	1,072 00	1,071 60
Summerland, Summerland Co-operative Growers Association	9,594 00	7,346 68
Vancouver, British Columbia Coast Vegetable Co-operative Association	983 00	987 13
Vancouver, British Columbia Ice and Cold Storage Limited	150,546 00	140,000 00
Vancouver, Vancouver Ice and Cold Storage Company	319,634 00	310,368 87
Vernon, MacDonald, R. H. and Sons	800 00	800 00
Vernon, Vernon Fruit Union	4,117 00	4,117 00
Westbank, Westbank Co-operative Growers Association	6,075 00	6,073 07
Winfield, Vernon Fruit Union	8,355 00	8,354 21
Winoka, Winoka Co-operative Exchange	2,800 00	1,400 00
Wynndel, Co-operative Fruit Growers Limited	1,615 00	1,614 13
Yarrow, Yarrow Growers Co-operative Union	161 00	160 41
Total Subsidies	1,159,735 00	892,983 54
GRANTS		
<i>Prince Edward Island</i>		
New Glasgow, New Glasgow Dairying Company Limited	1,880 00	1,287 32
<i>Nova Scotia</i>		
New Glasgow, Farmers Co-operative Dairy Limited	10,953 00	5,821 70
<i>New Brunswick</i>		
East Florenceville, Carleton Co-operative Limited	537 00	536 21
<i>Quebec</i>		
Baie St. Paul, La Co-operative Agricole	702 00	
Dupuy, Societe Co-operative Agricole de Dupuy et Ste. Jeanne d'Arc	741 00	580 75
St. Ambroise de Kildare, Cremerie Co-operative de St. Ambroise	2,100 00	1,146 36
St. Claude, Societe Co-operative Agricole de Produits Laitiers	201 00	200 80
St. Pascal, Societe Co-operative Agricole	525 00	279 79
<i>Ontario</i>		
Earlton, La Co-operative Agricole d'Earlton	1,969 00	1,968 02
Embro, Oxford Farmers Co-operative Produce Company Limited	1,700 00	1,700 00
North Bay, North Bay Co-operative Creamery Company Limited	231 00	230 54
St. Catharines, Niagara Township Fruit Co-operative Limited	7,900 00	7,899 75

PUBLIC ACCOUNTS, 1950-51: PART II

Saskatchewan		Estimates	Expenditures
Davidson, Davidson Co-operative Association Limited		5,270 00	5,269 35
Francis, Francis Locker Co-operative Association, Limited		1,697 00	1,696 97
Limerick, Limerick Co-operative Association Limited		2,250 00	1,704 28
Vibank, Vibank Locker Co-operative Limited		1,935 00	1,676 82
Wolseley, Wolseley Locker Plant Co-operative Association		3,835 00	3,198 60
<i>Alberta</i>			
Canroose, O'Riordan, R. D.		831 00	
Edmonton, Alberta Poultry Producers Limited		2,102 00	2,101 05
<i>British Columbia</i>			
Creston, Creston Co-operative Fruit Exchange		220 00	219 50
Kelowna, Kelowna Growers Exchange		2,255 00	2,254 17
Keremeos, Keremeos Growers Co-operative Association		411 00	410 90
Mission City, Pacific Co-operative Union		3,450 00	3,189 89
New Westminster, Pacific Fur Breeders Co-operative Association		6,802 00	6,801 44
Peachland, Walters Limited		4,969 00	4,968 41
Rutland, McLean and Fitzpatrick		160 00	160 00
Total Grants		65,626 00	55,302 62
		<u>\$1,225,361 00</u>	<u>\$ 948,286 16</u>

These payments represent 30 per cent of the cost of the projects, of which 15 per cent is paid on completion, 7 per cent after 1 year of operation, 4 per cent after 2 years, 2 per cent after 3 years and the remaining 2 per cent after 4 years. Payments to those companies which did not conform at the outset with the provisions of the Act and are therefore not eligible for subsidies, are made as grants under individual Treasury Board authorities.

Vote 27 Fruit, Vegetables and Maple Products, and Honey, including Grant of \$5,000 to Canadian Horticultural Council

	Estimates	Allotments	Expenditures
Salaries	776,415 00	776,415 00	776,415 00
Allotted from Vote 104, Salaries, etc.	23,000 00	23,000 00	6,837 68
	799,415 00	799,415 00	783,252 68
Allowances		2,100 00	1,704 84
Travelling Expenses	96,000 00	109,900 00	106,052 18
Professional and Special Services	1,000 00	1,000 00	806 00
A Acquisition of Equipment	20,000 00	14,000 00	10,193 55
Supplies and Materials	4,000 00	4,000 00	2,280 05
Freight, Express, Cartage and Refrigerator Car Service	1,800 00	1,800 00	1,185 27
Telephones, Telegrams and Postage	12,000 00	12,000 00	11,320 59
Printing, Stationery and Office Equipment	57,000 00	47,000 00	44,431 65
Grant to Canadian Horticultural Council	5,000 00	5,000 00	5,000 00
Miscellaneous	5,415 00	5,415 00	3,933 89
Rents and Taxes	2,870 00	2,870 00	2,587 16
Repairs and Upkeep of Equipment	7,500 00	7,500 00	5,551 42
	<u>\$1,012,000 00</u>	<u>\$1,012,000 00</u>	<u>\$ 978,299 28</u>

This vote was provided for expenditures in connection with the administration of the Fruit, Vegetables and Honey Act, the Maple Products Industry Act and the Meat and Canned Foods Act as it pertains to fruit and vegetables.

As at March 31, 1951, there were 230 salaried employees being paid from this vote, of whom 161 were permanent and 69 temporary.

A Includes the purchase of 6 cars at a net cost of \$9,920.39.

Revenues arising from services provided through the above expenditures amounted to \$267,312.42 and included inspection fees, \$238,147.22, and registration and licence fees, \$27,674.

Vote 28 Live Stock and Live Stock Products

	Estimates	Allotments	Expenditures
Salaries	883,185 00	883,185 00	858,030 23
Allowances	1,500 00	1,500 00	
Travelling Expenses	201,500 00	201,500 00	190,207 28
Professional and Special Services	1,000 00	1,000 00	274 61
A Acquisition of Equipment	12,000 00	12,000 00	10,395 89
Supplies and Materials	7,700 00	7,700 00	4,894 36
Freight, Express and Cartage	1,000 00	2,000 00	1,541 02
Telephones, Telegrams and Postage	38,300 00	30,800 00	25,556 52
Printing, Stationery and Office Equipment	41,000 00	41,000 00	41,000 00
Miscellaneous	2,527 00	4,027 00	3,935 69
Rents	8,000 00	8,000 00	6,052 20
Repairs and Upkeep of Equipment	6,300 00	11,300 00	10,470 04
	<u>\$1,204,012 00</u>	<u>\$1,204,012 00</u>	<u>\$1,152,357 84</u>

This vote was provided for expenditures in connection with the administration of the Live Stock and Live Stock Products Act as it relates to (a) the grading of live stock products, poultry and eggs; (b) the improvement in marketing facilities and merchandising methods for live stock and poultry products; and (c) fur grading.

As at March 31, 1951, there were 286 salaried employees being paid from this vote, of whom 193 were permanent and 93 temporary.

A Includes the purchase of 5 cars at a net cost of \$8,148.56.

Vote 29 Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$6,000

	Estimates	Allotments	Expenditures
Temporary Assistance	6,000 00	6,000 00	132 75
Travelling Expenses	2,422 00	2,422 00	340 31
Telephones, Telegrams and Postage	200 00	200 00	
Printing, Stationery and Office Equipment	200 00	200 00	
Miscellaneous	100 00	100 00	1 82
A Advertising, Publicity and Marketing Projects	91,078 00	91,078 00	49,651 92
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 50,126 80</u>

A Includes payments for advertising in connection with butter, \$28,472.83 and printing of recipes and pamphlets, \$13,931.51.

Agricultural Products Co-operative Marketing Act, c. 28, 1939, as amended.....\$ 617,082 19

Section 3 (1), as amended, authorizes the Minister, with the approval of the Governor in Council, to enter into agreements with co-operative associations, processors or selling agencies, for the marketing of agricultural products, which include live stock and live stock products, and to guarantee to such marketing agencies, the payment of amounts prescribed under conditions contained in the Act. Payments as follows were made in respect of ranch bred fox pelts delivered by primary producers during 1947-48 and 1948-49: L'Association des Producteurs de Fourrures de Nicolet, Gentilly, Que., \$12,978.59; Canadian National Silver Fox Breeders' Association, Summerside, P.E.I., \$172,519.26; Maritime Fur Pool Limited, Moncton, N.B., \$92,716.51; Northern Pelt Market Co-operative Limited, Winnipeg, \$13,030.62; Prince Edward Island Fur Pool Limited, Summerside, P.E.I., \$150,154.48; Western Canada Fur Pool Limited, Winnipeg, \$175,682.73.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 9,577 99

TERMINABLE SERVICES

Votes 30 and 651 Freight Assistance on Western Feed Grains.....	18,000,000 00
Expenditures.....	\$ 15,637,785 66

This vote was provided for payment of freight assistance at specified rates on western feed grains shipped to Eastern Canada and British Columbia as feed for live stock and poultry. The purpose of the policy is that feeders of live stock and poultry will receive the full benefit of the subsidy in prices paid for feeds. Payments are made to wholesale and retail grain dealers and to feeders.

Expenditures include payments of \$84,417.66 to the Canadian Wheat Board for additional freight charges on feed wheat moved from western Saskatchewan and Alberta to Eastern Canada.

The following is a statement of expenditures for Freight Assistance since inception of the policy:

	1950-51	Total to date
Grain shipped to:		
Eastern Canada	14,320,150 18	138,912,282 20
British Columbia	1,233,217 82	15,046,926 54
		153,959,208 74
Refunds credited to Previous Years' War, Demobilization and Reconversion Expenditures		22,551 56
	\$ 15,553,368 00	\$153,936,657 18

Payments of \$5,000 or over were made to the following:

Abbott Grain Company, Montreal, \$57,983.36; Agro Co. of Canada, Montreal, \$81,376.05; Alberta Wheat Pool, Vancouver, \$98,991.14; Almonte Flour Mills Limited, Almonte, Ont., \$23,215.58; Atlas Grain Company, Montreal, \$19,407.08; Aurora Flour & Feed Mills, Aurora, Ont., \$9,159.38; Tancrede Avard Ltée, Quebec, \$73,448.60; Barnett & Co. Limited, Montreal, \$52,523.69; Barrie Flour Mills, Barrie, Ont., \$8,645.60; Noel Begin, Inc., Levis, Que., \$38,942.92; H. & S. Belanger, Quebec, \$74,081.13; Blatchford Feeds Ltd., Toronto, \$49,360.97; Eugene Bois, Quebec, \$56,977.91; Roger Bois, Quebec, \$5,863.73; Bosco & Bower Ltd., Montreal, \$602,381.27; Boyd's Ltd., Chilliwack, B.C., \$7,349.69; Brackman-Ker Milling Co. Ltd., New Westminster, B.C., \$211,280.06; Buckerfield's Ltd., Vancouver, \$332,401.51; J. A. Burgess & Sons Ltd., Chilliwack, B.C., \$8,523.81; R. Burns & Company, Toronto, \$14,527.90; Campbell & McNab, Douglas, Ont., \$6,971.69; Canada Packers Ltd., Toronto, \$60,627.68; Canadian Grain Products Ltd., Toronto, \$5,906.40; Estate of E. W. Caron, Montreal, \$137,283.38; Chamberland Co. Ltée, St. Philippe de Néri, Que., \$7,253.44; S. J. Cherry & Sons Ltd., Preston, Ont., \$9,545.37; Clarke Trading Co. Ltd., Montreal, \$5,793.86; Coatsworth & Cooper Ltd., Toronto, \$350,644.10; Coopérative Fédérée de Québec, Montreal, \$990,022.39; La Coopérative du Madawaska Ltée, Edmundston, N.B., \$26,740.15; Copeland Flour Mills Co., Ltd., Midland, Ont., \$26,162.84; Crawford Grain Company, Montreal, \$30,231.90.

Delta Flour Mills Ltd., Vancouver \$22,131.67; H. Desrosiers & Fils, Montreal, \$103,592.51; Dewart Milling Co., Peterborough, Ont., \$27,647.06; Eastern Canada Grain Company, Sherbrooke, Que., \$95,217.77; Ellison Milling & Elevator Co. Ltd., Lethbridge, Alta., \$14,137.23; Lee D. Faris, Smiths Falls, Ont., \$26,439; Federated Cereal Mills Limited, Amherst, N.S., \$19,165.05; Jos. Fortin & Fils Inc., Quebec, \$62,251.17; Frenette & Fils, Quebec, \$7,319.42; Galleon Trading Corp., Montreal, \$6,902.90; Genest, Nadeau, Ltée, Sherbrooke, Que., \$50,624.73; Paul Gervais & Frère, Montreal, \$110,468.04; Paul Godbout Inc., Quebec, \$77,819.30; Great Star Flour Mills Limited, St. Mary's Ont., \$25,486.30; Growers Supply Co. Ltd., Kelowna, B.C., \$6,355.68; Aime Guertin, Ltée, Montreal, \$5,275.56.

Frank B. Ham & Co., Toronto, \$333,329.81; N. D. Hogg and Company, Toronto, \$22,579.09; W. L. Hogg Limited, Montreal, \$56,540.34; Howson & Howson, Wingham, Ont., \$9,110.75; Hunt Milling Corp. Ltd., London, Ont., \$14,379.19; R. L. Huot & Compagnie, Montreal, \$27,050.66; Inter-Provincial Grain Company, Ottawa, \$13,362.07; John Jervis Grain Co., Toronto, \$57,489.97; Kanee Grain Co., Limited, Winnipeg, \$7,948.53; Kennedy and MacDonald, Toronto, \$74,214.30; Kerr-Gifford & Co. Inc., Vancouver, \$5,054.47; Wm. Knetchel & Son Limited, Hanover, Ont., \$48,875.04.

Lachance & Morel Ltée, Quebec, \$19,713.25; Lake of the Woods Milling Company Ltd., Montreal, \$515,251.71; Lakeside Milling Company Ltd., Toronto, \$15,246.70; Leblanc & Lafrance, Montreal, \$262,406.87; G. Arthur Lomay, Quebec, \$24,385.32; J. O. Levesque, Bedford, Que., \$26,096.27; Longworth Milling Co. Limited, Toronto, \$53,791.53; Fred Mahon, Quebec, \$11,009.54; Maple Leaf Milling Co. Limited, Toronto, \$881,295.64; Maritime Co-operative Services Ltd., Moncton, N.B., \$348,254.78; McCabe Grain Company Limited, Winnipeg, \$54,208.39; McCarthy Milling Company Limited, Streetsville, Ont., \$70,412.45; McDonald & Robb Limited, Valleyfield, Que., \$36,076.11; McLellan & McCarter Ltd., Vancouver, \$23,199.52; Midland Pacific Terminal Ltd., Vancouver, \$14,917.21; Milton Milling Company, Ltd., Milton, Ont., \$20,740.98; Morrow's Feed & Farm Supply, Mission, B.C., \$9,104.78; National Grain Company Limited, Winnipeg, \$32,940.57.

Ogilvie Flour Mills Co. Limited, Toronto, \$857,538.38; Ottawa Valley Grain Products Limited, Renfrew, Ont., \$22,190.98; Outer District Farmers' Institute, Aldergrove, B.C., \$5,334.29; Parrish & Heimbecker Limited, Toronto, \$609,291.48; J. A. Peor & Son, Toronto, \$10,190.85; Peterborough District Co-operative Services, Peterborough, Ont., \$47,741.49; Phenix Milling Company, Limited, Galt, Ont., \$8,094.40; Poultier & Poliquin

Inc., Quebec, \$15,290.95; R. C. Pratt, Toronto, \$38,586.15; Purity Flour Mills, Limited, Montreal, \$613,439.91; Quaker Oats Company of Canada, Limited, Peterborough, Ont., \$549,495.89; Quebec Feed & Grain Limited, Montreal, \$31,448; Quebec Stores, Reg'd, Quebec, \$22,235.59.

Ralston Purina Company, Ltd., Woodstock, Ont., \$311,072.23; Red River Grain Company, Limited, Winnipeg, \$86,440.11; Reesors Marmill, Limited, Markham, Ont., \$23,029.60; J. B. Renaud & Cie., Inc., Quebec, \$33,311.07; James Richardson & Sons, Limited, Toronto, \$596,821.35; Robin Hood Flour Mills Limited, Montreal, \$533,860.57; Roe Farms Milling Company, Atwood, Ont., \$45,918.60; W. S. Rogers & Co. Ltd., Fort Langley, B.C., \$26,591.84; J. Theo. Roy & Fils Ltée, Montreal, \$57,390.43; Royal Grain Company, Montreal, \$5,204.82; F. W. Rudolph, Vancouver, \$11,073.03.

Saint John Milling Co., Ltd., Saint John, N.B., \$197,242.61; Saint Lawrence Flour Mills Co., Limited, Montreal, \$361,898.03; Scott & Peden Ltd., Victoria, \$20,273.07; Hugh M. Scott & Co., Montreal, \$46,807.86; Sereaton Grain Company, Toronto, \$134,612.24; Searle Grain Company, Ltd., Winnipeg, \$62,198.96; Smith Brokerage Co. Ltd., Saint John, N.B., \$330,994.46; Snider Flour Milling Co., Limited, St. Jacob's, Ont., \$30,851.19; Soo Line Mills Limited, Winnipeg, \$13,795.49; H. K. Starnes & Co., Montreal, \$12,441.27; Sullivan & Kennedy, Toronto, \$7,141.54; Supreme Grain Ltd., Montreal, \$24,921.53; Surrey Co-operative Association, Cloverdale, B.C., \$57,385.29.

Tavistock Milling Co., Limited, Tavistock, Ont., \$44,294.66; T. H. Taylor Co., Limited, Chatham, Ont., \$17,970.11; Three Rivers Grain and Elevator Company Limited, Three Rivers, Que., \$17,650.72; Toronto Elevators, Limited, Toronto, \$1,409,170.88; Tougas & Tougas Limitée, Montreal, \$101,811.02; Trans-Canada Grain Ltd., Vancouver, \$10,853; Treleaven Milling Company Limited, Lucknow, Ont., \$14,184.20; Elzebert Turgeon Reg'd, Montreal, \$147,798.93; Turgeon Grain & Processed Feeds, Seaforth, Ont., \$15,022.66; United Co-operatives of Ontario, Toronto, \$272,585.64; United Farmers Ltd., Haney, B.C., \$13,815.84; The United Fruit Cos. of Nova Scotia Limited, Kentville, N.S., \$10,769.88; United Grain Growers Ltd., Edmonton, \$36,189.92; United Milling & Grain Co. Ltd., Vancouver, \$51,325.69; Hiram Walker & Sons Grain Corporation, Limited, Walkerville, Ont., \$49,408.49; Wickett Wholesale, Port Hope, Ont., \$12,573.93.

Vote 31 Agricultural Lime Assistance	435,000 00
Expenditures	\$ 434,818 80

P.C. 2936, June 16, 1950, authorized the Minister of Agriculture to pay to the Provincial Governments of the six Eastern Provinces and to British Columbia, assistance not exceeding 60 per cent of the amount paid by these provinces in increasing lime utilization for soil amendment purposes, such assistance not to exceed \$1.25 per ton on lime distributed.

Payments were made as follows: Newfoundland, \$5,315.17; Nova Scotia, \$89,267.62; Prince Edward Island, \$23,174.62; New Brunswick, \$68,123.80; Quebec, \$196,234.39; Ontario, \$24,377.99; British Columbia, \$28,325.21.

Vote 32 Dairy Products Board

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance	12,345 00	13,105 00	12,948 00
Travelling Expenses	3,170 00	3,010 00	373 76
Freight, Express and Cartage	85 00	85 00	12 85
Telephones, Telegrams and Postage	4,619 00	4,619 00	3,264 11
Printing, Stationery and Office Equipment	500 00	500 00	312 13
Miscellaneous	225 00	425 00	235 30
Rents	1,056 00	256 00	176 00
	\$ 22,000 00	\$ 22,000 00	\$ 17,322 15

As at March 31, 1951, there were 6 temporary salaried employees being paid from this vote.

Vote 33 Meat Board, including Quality Premiums on A and B1 Grade Hog Carcasses

	Estimates	Allotments	Expenditures
Administration—			
Travelling Expenses	5,000 00	5,000 00	1,154 82
Printing, Stationery and Office Equipment	48,000 00	48,000 00	27,471 06
Miscellaneous	1,633 00	1,633 00	348 38
A Quality Premiums on A and B1 Grade Hog Carcasses	5,800,000 00	5,800,000 00	5,070,991 10
	\$5,854,633 00	\$5,854,633 00	\$5,099,965 36

A Payments to producers of premium hogs were made by means of warrants issued at packing plants and other approved abattoirs, and are negotiable at par at the chartered banks, the rate of premium being \$2 per head on "A" Grade carcasses and \$1 per head on "B1" Grade carcasses.

The following is a statement of expenditures from inception of the policy:

	1950-51	Total to date
Maritimes	229,208 52	1,354,635 53
Quebec	1,330,858 69	9,587,530 04
Ontario	2,110,857 58	17,503,099 62
Manitoba	362,957 00	6,791,881 45
Saskatchewan	171,755 00	4,476,742 00
Alberta	596,504 31	10,244,162 01
British Columbia	268,850 00	1,942,268 00
		51,990,318 65
Refunds credited to Previous Years' War, Demobilization and Reconversion		
Expenditures		510 33
	\$ 5,070,991 10	\$ 51,989,808 32

Vote 34 Special Products Board

	Estimates	Allotments	Expenditures
Temporary Assistance	1,575 00	1,575 00	
Miscellaneous	10,000 00	10,000 00	751 55
	\$ 11,575 00	\$ 11,575 00	\$ 751 55

SPECIAL

Vote 35 To provide for assistance to encourage the improvement of cheese and cheese factories

	Estimates	Allotments	Expenditures
A Subsidies for construction and reconstruction of cheese factories; improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment	300,000 00	300,000 00	266,136 90
B Premiums on high quality cheese	1,100,000 00	1,100,000 00	838,487 19
	\$1,400,000 00	\$1,400,000 00	\$1,104,624 09

The Cheese and Cheese Factory Improvement Act, c. 13, 1939, governs payments made under this vote.

A Subsidies to the extent of 50 per cent of the amount actually expended for the following purposes by the owners of cheese factories were paid: amalgamation and construction of new factories, \$241,096.63; insulating and/or refrigerating existing factories, \$25,023.27; standardization of cheese presses, \$17.

The following is a distribution of expenditures by provinces, the number of factories participating being shown in parentheses:

Amalgamation and new construction: Quebec (2), \$148,956.87; Ontario (5), \$92,139.76.

Insulating and/or refrigerating: New Brunswick (3), \$3,857.05; Quebec (1), \$483.55; Ontario (18), \$19,618.74; Manitoba (2), \$1,063.93.

Standardization of cheese presses: Ontario (1), \$17.

B Rates of payment were one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Prince Edward Island (7), \$1,322.84; New Brunswick (5), \$2,928.43; Quebec (201), \$119,398.93; Ontario (404), \$699,477.65; Manitoba (8), \$2,943.07; Saskatchewan (4), \$1,106.10; Alberta (13), \$9,908.58; British Columbia (1), \$1,401.59.

Vote 36 To provide assistance for the replacement of maple production equipment....	500,000 00
Expenditures	\$ 470,036 07

This vote was provided to cover payments to the Government of the Province of Quebec pursuant to a 1940 agreement under which the Federal and Provincial Governments undertook mutually to assist producers of maple products in the Province to replace lead-contaminated sap buckets with others of approved material. Under this agreement, the Province undertakes to assist producers in organizing into groups, co-operatives and associations for the purpose of making quantity purchases of the approved buckets direct from the manufacturers. The cost to these organized groups was 15 cents for 1½ gallon, 18 cents for 2 gallon and on and after June 7, 1950, 25 cents for 3 gallon buckets. The balance is paid to the manufacturers by the Province which is recouped by the Federal Government for 50 per cent of such expenditure.

Payments to date amount to \$1,787,486.06.

Vote 37 Agricultural Products Act—To provide for losses incurred in respect of the purchase, sale and export of agricultural products under the Agricultural Products Act, including authority for the Minister of Finance, at the request of the Minister of Agriculture, from time to time, to pay amounts in the aggregate not exceeding \$40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances	4,350,000 00
Expenditures	\$2,375,284 13

Details of losses are as follows:

Meat Board—	
Loss on 1950 Bacon Contract due to payment of subsidy of \$3.50 per cwt.	1,258,903 00
Less: Surplus in account from previous contracts	669,896 90
	<u>589,006 10</u>
Dairy Products Board—	
Loss on 1950 Cheese Contract due to payment of subsidy of 3 cents per pound	1,786,278 03
	<u>\$2,375,284 13</u>

The recoverable advances are in connection with the operation of the Agricultural Products Account—see under Open Accounts further on in this section.

Vote 38 For assistance in construction of potato warehouses under regulations to be approved by the Governor in Council	100,000 00
Expenditures	\$ 45,356 25

This vote was provided for financial assistance, under regulations approved by P.C. 4638, December 3, 1947, in respect of the construction of potato warehouses. The warehouses are constructed by a co-operative association which pays not less than one-quarter of the total cost. The balance is paid by the province which is recouped by the Federal Government for 50 per cent of such expenditure.

Payment was made to the Province of Prince Edward Island.

Vote 39 Prairie Farm Rehabilitation Act and Water Storage

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Headquarters Administration—			
Salaries	81,200 00	90,740 00	87,498 39
Allotted from Vote 104, Salaries, etc.	7,600 00	7,600 00	
	<u>88,800 00</u>	<u>98,340 00</u>	<u>87,498 39</u>
Freight, Express and Cartage	400 00	400 00	356 53
Miscellaneous	940 00	1,000 00	866 71
Printing, Stationery and Office Equipment	11,000 00	9,600 00	4,723 12
Telephones, Telegrams and Postage	1,000 00	2,100 00	2,031 65
Supplies and Materials	1,000 00	1,000 00	592 22
Travelling Expenses	5,600 00	10,000 00	9,087 07
Community Pastures—			
Administration and Supervision	36,980 00	35,980 00	34,572 26
89056—3½			

	Estimates	Allotments	Expenditures
A Construction of Community Pastures and Reserve Grazing Areas	891,380 00	734,524 23	24,097 05
Antelope Park No. 322			26,692 04
Auvergne Wise Creek			13,635 64
Beaver Hills No. 245-6			5,578 72
Big Stick No. 141			20,927 16
Caledonia Elmsthorpe No. 99-100			44,729 17
Cashfields No. 1			6,948 53
Exed No. 71			5,872 56
Govenlock No. 22			17,411 37
Gull Lake No. 139			7,039 10
Laurier No. 38			14,621 54
Lomond No. 37, No. 3			9,424 55
Lodge Tree No. 18			20,347 20
Mantario No. 262			7,744 55
Mariposa No. 350			20,439 60
Masfield No. 17			24,333 94
McCraney No. 282			12,551 14
Montrose Vansoy			5,935 18
Nashlyn No. 21			6,858 24
Newcombe No. 260			5,465 93
Paynton No. 470			5,021 75
Progress No. 351			39,457 67
Royal No. 465			13,499 68
Val Marie No. 47			7,286 30
Wellington No. 97			5,861 35
Wreford No. 280			70,779 42
Projects under \$5,000			
General—			
Salaries and Wages			33,645 95
Traveling Expenses			25,382 06
Supplies and Materials			13,021 69
Miscellaneous			2,139 55
	891,380 00	734,524 23	516,748 63
Pasture Improvements	25,000 00	20,000 00	19,908 40
Management and Operation of Community Pastures	191,640 00	222,640 00	222,298 47
Experimental Regrassing and Grazing Surveys	45,000 00	55,000 00	47,473 74
Purchase of Bulls	45,000 00	45,000 00	39,452 46
Water Development—			
Administration and Supervision	46,175 00	35,175 00	29,117 74
B Small Projects (subject to allocation by Treasury Board, except where less than \$5,000 is required)	1,346,750 00		
Dams and Dugouts		654,506 27	654,337 84
Reservoirs and Main Works—			
Beaver Creek (Rosedale)		1,676 35	1,553 10
Beaver Dam Creek		17,995 60	17,995 60
Braddock Community Project		45,000 00	44,968 07
Ceylon Reservoir		3,810 20	3,810 20
Clearfield Dam		1,500 00	1,496 12
Elfros (Foam Lake)		1,981 85	1,981 85
Lake Beauvais		15,995 66	15,995 66
Loyalist Creek		14,992 85	14,992 85
Macklin Storage		967 38	967 38
McDonald Creek		4,991 51	4,991 51
Poplar River (Coronach)		15,000 00	14,838 08
Ross Lake Dam		7,987 07	7,987 07
Severn Creek		24,990 04	24,990 04
Smiley (R. M. Prairiedale)		8,000 00	7,994 50
Snake Creek		15,976 09	15,976 09
Sturgis Community Dam		21,000 00	20,960 98
Tribune Dam		6,500 00	6,499 39
Wheatacre Dam		12,975 53	12,975 53
Wintering Hills		9,993 17	9,993 17
Projects under \$5,000		36,253 62	36,228 89
Completion of Community Projects		20,338 29	20,338 29
Maintenance of Completed Projects		114,793 61	110,524 27

	Estimates	Allotments	Expenditures
General—		408,870 00	
Salaries			253,475 66
Travelling Expenses			132,426 29
Supplies and Materials			4,855 88
Miscellaneous			13,341 02
	1,346,750 00	1,466,095 09	1,456,495 33
B Large Projects—Maintenance	87,000 00	126,200 00	124,615 93
B Large Irrigation and Water Storage Projects—Construction ..	250,000 00		
Consul-Vidora		6,000 00	5,991 71
Highfield Reservoir		61,881 30	57,609 56
Minnedosa Dam		105,051 03	105,051 03
Contract: Stratton Engineering Company, Limited, \$105,051.03; payment in full.			
Russell Creek		66,500 00	66,493 11
Swift Current (Herbert Section)		4,606 86	4,606 86
	250,000 00	244,039 19	239,752 27
Supply, Equipment and Services Depot—			
Administration, Supervision and Operation	91,850 00	103,232 00	98,716 99
Acquisition of Materials	90,430 00	27,259 46	21,110 69
C Acquisition of Equipment	120,400 00	128,750 00	126,884 04
Repairs to Equipment	75,000 00	112,750 00	111,681 37
Resettlement and Land Use—			
Administration and Supervision	28,845 00	30,508 64	30,050 48
Movement and Re-establishment of Settlers	40,000 00	11,436 39	11,436 39
B Projects for Settlement—Operation	193,010 00	217,370 00	215,848 58
Project Improvement and Exploration	29,400 00	12,000 00	11,989 42
Land Purchases, Claims, etc.	15,000 00	7,200 00	6,995 01
	<u>\$3,757,600 00</u>	<u>\$3,757,600 00</u>	<u>\$3,470,303 89</u>

This vote was provided for expenditures in connection with the rehabilitation of drought and soil drifting areas in the three Prairie Provinces under policies of land utilization and water storage and development.

As at March 31, 1951, there were 156 salaried employees being paid from this vote, of whom 2 were permanent and 154 temporary.

Wages of labourers and casual employees amounted to \$592,711.12.

A A contract amounting to \$47,682.25 was awarded to Canada Creosoting Co., for the supplying of creosoted posts. Payments during the year amounted to \$16,333.60.

A contract amounting to \$26,120 was awarded to Marshall-Wells Company Limited, for the supplying of barbed wire. Payments during the year amounted to \$22,585.95.

Includes the purchase of land and buildings from R. C. Graham, for the sum of \$5,300.

Contractual payments of \$5,000 or over for rental of equipment were made to the following: Bill's Transfer, \$12,598.50; Northwest Construction Co. Ltd., \$21,309.75.

B Contractual payments of \$5,000 or over for rental of equipment were made to the following: Bill's Transfer, \$12,475.80; D. K. Forbes, \$48,836.59; Good and House, \$33,597.96; F. J. Hack, \$8,312.50; Henderson Bros. & Co., \$7,874; J. Kesselring, \$5,187.75; T. A. Klemke, \$8,379; McMillan and McLaughlin, \$12,372.74; Medicine Hat Sand and Gravel Co., \$5,029.15; Murray and Paul, \$38,821; M. H. Neilson, \$9,982.31; Northwest Construction Co. Ltd., \$31,008.75; H. W. Pederson, \$22,421; R. G. Pollock, \$5,870.25; C. C. Smith, \$6,437.25; P. South, \$5,150.95; R. J. Timms, \$7,391.22; K. R. Tracey, \$20,352.60; R. P. Wellings, \$43,386.16; W. C. Wells Construction Co. Ltd., \$9,552; Wolfe Bros. \$7,110.22.

Includes the purchase of land from R. J. McClelland and H. Wiebe, for the sum of \$5,500.

C Includes the purchase of 23 cars at a net cost of \$34,361.35; 17 trucks at a net cost of \$29,701.83; 2 backhoes, \$4,395.08; 2 graders, \$3,640; 1 concrete mixer, \$2,080; 6 pumps, \$5,257.39; 3 rammers, \$2,700.69; 5 sprayers, \$2,126.55; 1 shaping machine, \$2,084.60; 1 sprinkler, \$1,109.63; 3 trailers, \$2,762.

Revenues arising from services provided through the above expenditures amounted to \$279,227.65 and included pasture fees, \$185,006.24; breeding fees, \$26,690.50; sale of live stock, \$28,510.50; water charges, \$13,563.22; sale of irrigated land, \$7,504.83; and inoculation fees, \$8,764.46.

Votes 40 and 655 Major Irrigation and Water Conservation Projects in the Prairie Provinces

	Estimates	Allotments	Expenditures
Bow River Project	2,879,750 00		
Expenditures on this project to date were \$3,034,546.64.			
Allotted from Vote 104, Salaries, etc.	31,550 00	31,550 00	
Central District—Operation of Present Project		163,758 00	160,195 15
Administration and Supervision		99,000 00	97,181 50
A Construction and Development Work, including Building Renovation, Equipment, Completion of Construction and Water Supply		403,475 00	376,711 11
Contract for the supply and erection of a building: Williams Supply Company, \$33,786; payments \$6,850.			
Contract for reconstruction of flume: W. C. Wells Con- struction Co. Ltd., \$70,000; payments, \$22,488.08.			
Contract for construction of Little Bow Reservoir: J. C. Mabley, \$35,000; payments \$31,910.83.			
Contract for the supplying of timbers: Revelstoke Saw- mill Co. Ltd., \$12,870.40; payment in full.			
Contractual payment for rental of equipment: Continental Construction Ltd., \$7,534.50.			
Re-imbursing Canada Land and Irrigation Company Limited for Irrigation Project as per agreement authorized by P.C. 3111, June 27, 1950		2,353,517 00	2,313,516 03
	2,911,300 00	3,051,300 00	2,947,603 79
St. Mary Irrigation Project	3,613,000 00		
Expenditures on this project to date were \$9,229,389.39.			
Supervision and Surveys		387,500 00	366,136 62
Consultations and Experiments		5,000 00	1,684 59
A General Works		118,000 00	109,228 45
Contract (1949-50): E. Flak, \$10,146; payments, including final payment, \$4,058.40.			
Land Purchase		108,000 00	100,523 06
Includes payments as follows: G. Hofer and E. B. Walter, \$59,468.25; Hutterite Brethren, \$13,793.32.			
Construction			
Main Dam		960,000 00	954,580 16
Contract (1948-49): W. C. Wells Construction Co. Ltd., \$2,979,490; payments, \$938,653.71; to date \$2,572,384.99.			
Spillway		371,700 00	369,718 37
Contract: W. C. Wells Construction Co. Ltd., \$380,355; payments, \$167,182.63.			
Contract for supplying reinforcing steel: Dominion Bridge Co. Ltd., \$151,430; payments, \$151,072.85.			
Contract: Canada Cement Co. Ltd., \$153,000; payments, \$92,521.69 of which \$9,310.25 was charged to Control Works, \$15,846 to Canals and \$20,848.50 to Tunnels.			
Control Works		363,000 00	330,225 44
Contract (1948-49) for completion of Irrigation Tunnel: Assiniboia Engineering Co. Ltd., cost plus fixed fee of \$100,000; total payments, \$255,888.19 of which \$117,221.15 was charged to Tunnels.			
Contract: Nodwell Bros. Ltd., \$99,231; payments, \$72,301.84.			
Contract for the supplying of control gates: John Inglis Co., \$90,399; payments, \$81,524.			
Contract for the supplying of steel thimble and two valves: John Inglis Co., \$46,194; payments, \$20,405.52.			
Contract for the supplying of reinforcing steel: Dominion Bridge Co. Ltd., \$22,384.17; payments, including final payment, \$18,928.12.			
A portion of the payments on the above contracts amount- ing to \$21,999.53 was charged to General Works.			
Railway Bridges		16,599 46	8,294 76
Contract: Continental Construction Ltd., \$72,915; pay- ments, \$7,695.			

	Estimates	Allotments	Expenditures
Canals		131,050 00	116,915 20
Contract (1949-50): Doncaster Construction Co. Ltd., \$223,550; payments, \$85,648.98; to date \$190,496.18.			
Contract (1949-50): Brabant Bros. Ltd., \$95,186.59; payments, including final payment, \$11,000.			
Tunnels		283,050 00	269,132 80
Includes compensation as authorized by P.C. 4337, September 9, 1950, to Bennett and White to the amount of \$130,511.29, for losses sustained in construction of Diversion Tunnel.			
Re-imbursing Alberta Government for Pothole Dam, as per agreement authorized by P.C. 4/3988, August 17, 1950.		769,100 54	769,100 54
	3,613,000 00	3,513,000 00	3,395,539 99
South Saskatchewan River Development—including Engineering Surveys and Supervision, also Construction of Works, including Dam and Project Headquarters and Access Facilities	1,000,000 00		
Expenditures on this project to date were \$1,348,398.29.			
A Surveys, Engineering and Aero Surveys		360,000 00	181,758 90
Payments for Air Mapping: Aero Surveys Ltd., \$11,027.07; Photographic Surveys Corporation, \$21,260.92.			
Soil Mechanic Services		147,000 00	146,930 81
Contractual payments for rental of equipment: R. E. Creelman & Sons, \$8,969.25; A. Rankin, \$11,289.50.			
Drainage and Hydraulic Investigations		123,000 00	75,522 01
Contractual payment for rental of equipment: N. Zeller, \$11,690.75.			
General Surveys, Investigations and Pre-Development Studies and Works		112,000 00	80,756 37
Contractual payment for rental of equipment: C. H. Stevenson, \$6,198.25.			
Survey and Planning Work Regina Water Supply		18,000 00	16,213 91
	1,000,000 00	760,000 00	601,182 00
Surveys and Engineering Costs on Major Irrigation and Reclamation Projects including the Red Deer Diversion Project .	995,750 00		
A Red Deer River Surveys and Development		151,000 00	108,263 15
Expenditures on this project to date were \$529,288.45.			
A Surveys, Pre-investigations and Supervision of Reclamation Projects		404,000 00	397,567 71
Contractual payments for rental of equipment: G. McLean, \$9,723; H. Sieg, \$6,623.50.			
Soil Mechanics Investigations		270,550 00	270,337 49
Contractual payment for rental of equipment: Western Water Wells, \$23,472.			
Drainage and Hydraulic Studies		244,200 00	217,661 77
Contractual payments for rental of equipment: Bond Construction Co. Ltd., \$8,731.80; Continental Construction Ltd., \$16,285.34; Harris Construction Co., \$6,715.03; A. A. Pitchko, \$5,397.42; A. P. Wheelock, \$13,484.07.			
Water Board		25,000 00	12,030 99
Design Staff		101,000 00	82,773 56
	995,750 00	1,195,750 00	1,088,634 67
	<u>\$8,520,050 00</u>	<u>\$8,520,050 00</u>	<u>\$7,932,960 45</u>

This vote was provided for expenditures in connection with major projects for water conservation and irrigation in the Prairie Provinces.

As at March 31, 1951, there were 231 temporary salaried employees being paid from this vote.

Wages of labourers and casual employees amounted to \$466,659.17.

A Includes the purchase of 15 cars at a net cost of \$26,612.26; 26 trucks at a net cost of \$59,160.27; 1 station wagon, \$2,944.25; 1 snowmobile, \$3,057.90; 3 graders at a net cost of \$25,863.70; 6 tractors and 3 scrapers at a net cost of \$67,936.15; 19 trailers, \$28,306.50; 8 boats, \$1,361.50; 3 compressors, \$1,538; 2 diggers, \$1,809.80; 2 drills, \$7,966.80; 2 generating plants, \$1,379.20; 1 heating system, \$1,259; 4 hoists, \$10,462.52; 2 motors, \$1,565.85; 1 scraper plane, \$3,402.70; 2 plows, \$1,028.50; 3 power plants, \$4,407.19; 3 pumps, \$1,225.19; 2 gas meter pumps, \$1,161.90; 8 gas ranges, \$1,643.20; 1 tamper, \$1,042; 2 welders, \$2,435.75; 1 wrench, \$3.293; 1 guard attachment for digger, \$1,150.

Revenues arising from services provided through the above expenditures amounted to \$235,599.16 and included sale of irrigated land, \$80,210.77; rent of irrigated land, \$17,678.30; water charges, \$86,496.34; interest on sale agreements, \$32,507.21; sale of produce, \$8,749; house rent paid by employees, \$5,427.65.

Vote 41 Prairie Farm Assistance Act Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	300,000 00	300,000 00	251,878 87
Allotted from Vote 104, Salaries, etc	5,540 00	5,540 00	
	<u>305,540 00</u>	<u>305,540 00</u>	<u>251,878 87</u>
Travelling Expenses	170,000 00	170,000 00	139,643 49
Freight, Express and Cartage	2,000 00	2,000 00	198 18
Telephones, Telegrams and Postage	11,000 00	11,000 00	5,465 23
Printing, Stationery and Office Equipment	12,000 00	12,000 00	5,427 84
Miscellaneous	3,000 00	3,000 00	592 97
Advertising and Publicity	1,000 00	1,000 00	
Repairs and Upkeep of Equipment	1,000 00	1,000 00	629 69
	<u>\$ 505,540 00</u>	<u>\$ 505,540 00</u>	<u>\$ 403,836 27</u>

Under the Act, authority for appointments and rates of pay is vested in the Governor in Council.

As at March 31, 1951, there were 59 salaried employees being paid from this vote, of whom 1 was permanent and 58 temporary.

Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the Prairie Farm Emergency Fund.....\$4,304,572 61

This Act provides for a levy of one per cent to be deducted by all licensed purchasers of grain from farmers in the spring wheat area, the amounts so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the Act and are payable from this fund. If at any time the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit.

Further details of the above expenditures are shown in the following statements:

Crop Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
Further payments and adjustments:					
1940 to 1948 inclusive	200 00	986 50	773 00	228 75	2,188 25
1949	52,613 25	168,592 50	786,537 75		1,007,743 50
Payments, 1950	197,733 00	4,867,318 75	2,835,482 00	142,881 50	8,043,415 25
	<u>\$ 250,546 25</u>	<u>\$ 5,036,897 75</u>	<u>\$ 3,622,792 75</u>	<u>\$ 143,110 25</u>	<u>9,053,347 00</u>
Less: Amount provided through levy					4,748,774 39
Net Requirements					<u>\$ 4,304,572 61</u>

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM INCEPTION OF THE POLICY

FISCAL YEARS					
Fiscal Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939-40	849,998 26	7,251,661 76	1,351,801 60		9,453,461 62
1940-41	613,211 38	5,583,256 63	503,298 10		6,699,766 11
1941-42	84,662 96	11,138,107 89	2,457,972 02		13,680,742 87
1942-43	8,498 13	1,203,816 44	1,081,114 84		2,293,429 41
1943-44	13,180 67	3,982,522 31	2,162,560 28		6,158,263 26
1944-45	75,863 00	3,930,090 49	3,003,767 29		7,009,720 78
1945-46	114,560 47	12,275,906 89	4,092,855 50		16,483,322 86
1946-47	12,187 50	9,137,524 26	1,767,712 88		10,917,424 64
1947-48	432,977 95	13,213,108 35	3,149,361 97		16,795,448 27
1948-49	119,025 00	11,964,561 61	2,771,447 98	4,166 25	14,859,200 84
1949-50	282,806 50	15,366,662 60	5,806,512 75		21,455,981 85
1950-51	250,546 25	5,036,897 75	3,622,792 75	143,110 25	9,053,347 00
	\$ 2,857,518 07	\$100,084,116 98	\$ 31,771,197 96	\$ 147,276 50	\$134,860,109 51
CROP YEARS					
Crop Year	Manitoba	Saskatchewan	Alberta	British Columbia	Total
1939	905,416 54	7,574,456 69	1,429,327 72		9,909,200 95
1940	614,156 03	5,594,463 74	503,407 65		6,712,027 42
1941	36,513 28	12,010,102 87	3,466,261 30		15,512,877 45
1943	16,685 25	5,037,456 37	2,424,885 59		7,479,027 21
1944	163,501 97	2,980,282 68	2,833,762 91		5,977,547 56
1945	30,148 50	12,541,670 66	4,395,719 27		16,967,538 43
1946	6,163 50	9,204,819 72	1,620,909 17		10,831,892 39
1947	490,472 25	13,368,110 75	3,375,565 85	4,395 00	17,238,543 85
1948	63,638 75	11,531,922 25	2,544,571 50		14,140,132 50
1949	333,089 00	15,373,512 50	6,341,305 00		22,047,906 50
1950	197,733 00	4,867,318 75	2,835,482 00	142,881 50	8,043,415 25
	\$ 2,857,518 07	\$100,084,116 98	\$ 31,771,197 96	\$ 147,276 50	\$134,860,109 51

In the crop year 1942, crop conditions were so generally satisfactory that no payments were necessary.

Of the grand total, an amount of \$51,538,459.49 was obtained by the levy and \$83,321,650.02 was transferred from unappropriated moneys in the Consolidated Revenue Fund to meet the deficits.

Vote 42 Land Protection, Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries and Wages	91,600 00	91,600 00	75,926 10
Allotted from Vote 104, Salaries, etc.	2,100 00	2,100 00	
	93,700 00	93,700 00	75,926 10
Travelling Expenses	41,800 00	41,800 00	33,943 50
Supplies and Materials	42,850 00	42,850 00	15,053 49
Acquisition or Construction of Buildings and Works, including			
Acquisition of Land	696,000 00	671,000 00	473,224 22
Miscellaneous	11,550 00	11,550 00	10,403 39
Rents	600 00	600 00	468 75
Repairs and Upkeep of Equipment	9,600 00	9,600 00	2,844 31
Repairs and Upkeep of Buildings and Works	6,000 00	10,000 00	8,262 67
A Acquisition of Equipment		21,000 00	20,577 43
	\$ 902,100 00	\$ 902,100 00	\$ 640,703 86

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Allotments	Expenditures
Administration and Supervision	209,100 00	159,216 97
Westbank	210,500 00	153,523 60
Expenditures on this project to date were \$526,205.32.		
Contract for clearing trees and brush for Rose Valley Reservoir: Interior Contracting Co. Ltd., \$10,625; payments, \$9,875.		
Contract (1948-49) for the construction of a storage dam: L. A. McKenzie Construction Co. Ltd., \$133,644.87; payments, including final payment, \$30,879.45.		
Contract (1949-50) for installation of an asphalt covered pipe: R. E. Postill and Son, \$299,156.76; payments, including final payment, \$100,157.43.		
Contract (1949-50) for construction of a canal: Interior Contracting Co. Ltd., \$152,837.12; payments, including final payment, \$33,673.39.		
Payments on the above contracts included \$37,500 charged to the Department of Veterans Affairs, Vote 564, in respect of farm holdings under the Director, Soldier Settlement and Veterans' Land Act.		
Cawston Benches	171,500 00	135,258 87
Expenditures on this project to date were \$161,227.84.		
Contract (1949-50) for supplying pipe and fittings: Canadian Wood Pipe and Tanks Ltd., \$97,161.41; payments, \$69,613.07; to date, \$95,182.04.		
Contract for supplying main pump: Canadian Fairbanks Morse Co. Ltd., \$23,554.10; payment in full.		
Contract for construction of storage dam and installation of pumps: Interior Contracting Co. Ltd., \$61,575.39; payment in full.		
Contract for construction of Otter Creek Dam: Eric Larsen Ltd., \$12,150.95; payment in full.		
Payments on the above contracts included \$35,000 charged to the Department of Veterans Affairs, Vote 564, in respect of farm holdings under the Director, Soldier Settlement and Veterans' Land Act.		
South Thompson Gravity	6,000 00	435 11
Pentiction West Bench	50,000 00	
South Okanagan Lands	18,000 00	
Lillooet Reclamation	190,000 00	183,368 08
Contract for the excavation of the river channel: G. W. Ledingham & Co. Ltd., \$56,871; payments, \$29,673.		
Contractual payments for rental of equipment: W. Edstrom Ltd., \$15,895.99; Interior Contracting Co. Ltd., \$38,182.51; Pemberton Express, \$16,495.18; C. H. Rayner Co. Ltd., \$9,204.01; Tanner & Eyjolfson Construction Co., \$36,773.76.		
Western Canada Ranching Project	7,000 00	3,389 70
Expenditures on this project to date were \$11,049.38.		
Contract (1949-50) for the construction of a pump irrigation system: E. Larsen Ltd., \$11,049.38; payments, including final payment, \$6,389.70 of which \$3,000 was charged to the Department of Veterans Affairs, Vote 564, in respect of farm holdings under the Director, Soldier Settlement and Veterans' Land Act.		
Project Improvements	15,000 00	5,511 53
Bankhead Project	25,000 00	
	<u>\$ 902,100 00</u>	<u>\$ 640,703 86</u>

As at March 31, 1951, there were 16 temporary salaried employees being paid from this vote.

Wages of labourers and casual employees amounted to \$41,971.46.

- A Includes the purchase of 3 cars at a net cost of \$5,607.58; 2 trucks at a net cost of \$2,466.23; 1 pump, \$2,043.51; 10 levels, \$2,910; 8 transits, \$4,480.

Votes 43 and 656 Land Protection and Reclamation; Clearing and Settlement of New	
Lands under such terms and conditions as may be approved by the Governor in Council	350,000 00
Expenditures	\$ 184,831 82

P.C. 5/6191, December 7, 1949, and P.C. 1 4422, September 15, 1950, authorized an agreement with the Province of Manitoba for the construction of flood control projects. The agreement provided that, on submission of verified accounts, the Federal Government shall pay one half of the cost, with the liability not to exceed \$190,000. Payment was made to the Province.

Vote 44 Maritime Marshland Rehabilitation Act

Estimates

Allotments

Expenditures

Salaries and Wages	161,810 00	161,810 00	158,780 31
Allotted from Vote 104, Salaries, etc.	6,766 00	6,766 00	
	168,576 00	168,576 00	158,780 31
Travelling Expenses	57,000 00	44,200 00	44,122 94
Acquisition of Equipment	35,000 00	32,664 06	32,491 57
Supplies and Materials	33,900 00	27,600 00	27,595 93
Freight, Express and Cartage	3,000 00	3,000 00	2,372 10
Acquisition or Construction of Buildings and Works	624,000 00		

Prince Edward Island

Johnson River Marsh		19,228 23	19,165 00
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Nova Scotia

Amherst Point		48,000 00	48,000 00
Annapolis River Survey		5,137 84	4,059 87
Expenditures on this project to date were \$12,472.03.			
Dentiballis Marsh		54,000 00	53,894 35
Contract: Hennessy & Spicer, \$20,895.56; payment in full.			
Dugau Marsh		18,500 00	18,500 00
Falmouth Marsh		41,850 00	41,812 88
Contract: Welton Construction Ltd., \$13,151.80; payment in full.			
Grand Pré Marsh		72,650 00	72,424 46
Contract: Welton Construction Ltd., \$12,810.45; payment in full.			
Habitant Marsh		3,350 00	3,249 49
Queen Anne Marsh		73,520 00	73,468 37
Contract: Terminal Construction Co. Ltd., \$19,441.09; payment in full.			
Contract: Armeo Drainage and Metal Products of Canada Limited, \$6,194.03; payment in full.			
Saulnierville Marsh		6,550 00	6,527 70
Truro Dykeland Park Marsh		45,450 00	45,218 81
Contract: Hennessey and Spicer, \$19,817.73; payment in full.			
Victoria Diamond Jubilee Marsh		45,700 00	45,694 67
Contract: J. G. Webster, \$28,208.27; payment in full.			

New Brunswick

Allison Marsh		14,400 00	14,386 00
Beaumont Marsh		17,900 00	17,814 01
Contract: R. K. Chappell, \$13,625.10; payment in full.			
Belliveau Village Marsh		1,000 00	903 76
Dixon Island Marshland		6,550 00	6,502 88
Dorchester Marsh		15,600 00	15,533 15
{Lower Coverdale Marsh		20,200 00	20,144 60
{Middle Coverdale Marsh		10,950 00	10,939 65
Contract: Modern Construction Ltd., \$22,785.44; payment in full.			
New Horton Marsh		948 10	948 10
Pre d'en Haut Marsh		4,150 00	4,150 00
Shepody River Dam Survey		5,000 00	5,000 00
Expenditures on this project to date were \$16,191.77.			
Kilborn Engineering Company, surveying and engineering, \$5,000.			
Tantramar River Dam Survey		8,963 89	8,963 89
Expenditures on this project to date were \$9,963.89.			
Kilborn Engineering Company, surveying and engineering, \$6,000.			
Westcock Marsh		67,760 00	67,531 76
Contract: George Mills Sons Limited, \$44,500; payments, \$37,645.80.			
Contract: Armeo Drainage and Metal Products of Canada Limited, \$7,439.83; payment in full.			
Total Acquisition or Construction, etc.	624,000 00	607,358 06	604,833 40

PUBLIC ACCOUNTS, 1950-51: PART II

	Estimates	Allotments	Expenditures
Telephones, Telegrams and Postage	2,500 00	3,800 00	3,766 59
Printing, Stationery and Office Equipment	9,000 00	9,000 00	7,786 88
Miscellaneous	2,500 00	1,570 00	1,539 85
Repairs and Upkeep of Buildings and Works	40,000 00	80,880 00	80,649 32
Repairs and Upkeep of Equipment	22,410 00	19,237 88	18,969 98
	<u>\$ 997,886 00</u>	<u>\$ 997,886 00</u>	<u>\$ 982,908 87</u>

This vote was provided for expenditures in connection with the construction of dykes and aboiteaux to reclaim and develop the marshlands of Nova Scotia, New Brunswick and Prince Edward Island, as provided under the Maritime Marshland Rehabilitation Act, c. 61, 1948.

As at March 31, 1951, there were 28 temporary salaried employees being paid from this vote.

Wages of labourers and casual employees amounted to \$82,650.62.

A Includes the purchase of 3 cars, \$5,607.19; 6 trucks, \$9,907.94; 4 sheeting drivers, \$1,325; 2 paving breakers, \$1,246.

Contractual payments for rental of equipment were made to the following: B & I Construction Ltd., \$9,369.63; C. B. George, \$8,986.18; Hennessy & Spicer, \$18,906.96; McEwen's Construction, \$6,905.55; Modern Construction Ltd., \$11,215.95; Moncton Transit Mixed Concrete & Builders Supplies, \$2,178.67; Terminal Construction Co. Ltd., \$4,864.10; J. G. Webster, \$13,249.85; Welton Construction Ltd., \$16,683.95; Wheaton Brothers Limited, \$23,385.73.

Vote 45 To provide for Administrative Expenses, Agricultural Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Temporary Assistance	44,000 00	46,600 00	46,600 00
Allotted from Vote 104, Salaries, etc.	2,000 00	2,000 00	371 13
	<u>46,000 00</u>	<u>48,600 00</u>	<u>46,971 13</u>
Allowances		200 00	200 00
Travelling Expenses	10,000 00	10,000 00	9,926 41
Telephones, Telegrams and Postage	2,000 00	2,000 00	766 50
Printing, Stationery and Office Equipment	2,000 00	1,000 00	697 94
Miscellaneous	2,000 00	200 00	21 59
	<u>\$ 62,000 00</u>	<u>\$ 62,000 00</u>	<u>\$ 58,583 57</u>

This vote was provided for expenditures in connection with administration of the Agricultural Prices Support Board, established under the authority of the Agricultural Prices Support Act, c. 29, 1944, as amended. The Agricultural Prices Support Account (see under Open Accounts further on in this section) is maintained in connection with the operations of the Board.

As at March 31, 1951, there were 13 salaried employees being paid from this vote, of whom 1 was permanent and 12 temporary.

Vote 652 Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1949-50	3,484,918 00
Expenditures	\$3,484,917 15

The Agricultural Prices Support Act, c. 29, 1944, as amended, directs under section 10 (3), that "There shall be kept, by the Minister of Finance, an account called The Agricultural Prices Support Account, to which shall be charged all expenditures by the Board, other than of the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of agricultural products, which proceeds shall be available in the Account to pay for further expenditures of the Board, provided that the net operating profit of the Board in each fiscal year, as reflected in the said Account, shall be deposited to the credit of the Consolidated Revenue Fund as Revenue, and provided further that the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose".

The above amount which was credited to the Agricultural Prices Support Account (see under Open Accounts further on in this section) represented losses as follows:

1948 New Brunswick and Prince Edward Island potato crops	1,646,839 34
1948 Nova Scotia apple crop	237,365 62
1948 British Columbia apple crop	44,650 93
1948 Ontario dried white bean crop	46,264 88
1949 Dry skimmed milk production	10,467 10

Total losses	1,985,587 87
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50 per cent of cost of apples shipped to the United Kingdom as authorized by P.C. 4712, September 13, 1949	1,499,329 28
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	<u>\$3,484,917 15</u>
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Statements showing the financial position and operations of the Agricultural Prices Support Board are shown as an Appendix to this section.

Vote 653 To provide assistance to the apple growers in British Columbia under such terms and conditions as may be approved by the Governor in Council..... \$ 2,000,000 00
Expenditures.....\$2,000,000 00

Payment was made to B.C. Tree Fruits Limited, Kelowna, B.C., in accordance with P.C. 1781 dated April 12, 1950.

Vote 654 To provide assistance to the apple growers in Nova Scotia under such terms and conditions as may be approved by the Governor in Council.....\$ 500,000 00
Expenditures.....\$ 500,000 00

Payment was made to the Nova Scotia Apple Marketing Board in accordance with P.C. 1780, dated April 12, 1950.

Vote 576 To authorize and provide for a payment to the Canadian Wheat Board which shall be dealt with by the Board in all respects as though it was money received from the sale of wheat produced in the designated area, sold and delivered to the Board by producers during the pool period commencing on the first day of August, 1945, and ending on the thirty-first day of July, 1950, and to authorize the Board, notwithstanding the provisions of sub-sections 2 and 3 of Section 22 of the Canadian Wheat Board Act, to distribute such amount together with all other moneys received by the Board from the sale of such wheat, after making the deductions provided for in the said Section 22, among holders of certificates issued by the Board pursuant to Part III of the said Act during the pool period aforesaid, by paying to the person named in such certificate the same sum for each bushel of wheat referred to therein 65,000,000 00
Expenditures.....\$ 65,000,000 00

Payment of Damage Claims

Sundry claims each under \$1,000 (15).....	<u>\$ 1,825 48</u>
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REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	341,314 57	314,572 53
B Proceeds from Sales	712,833 39	531,259 11
C Services and Service Fees	539,899 47	475,284 34
D Refunds of Previous Years' Expenditure	33,190 91	12,872 40
E Miscellaneous	51,332 55	14,037 26
Total Ordinary	1,678,570 89	1,348,025 64
Special Receipts—		
F Refunds of Previous Years' Special Expenditure	2,593 36	102,615 94
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	62,839 29	27,587 00
Grand Total	\$1,744,003 54	\$1,478,228 58

Summary of Revenue by Services

Service	1950-51	1949-50
Administration	7,264 87	5,763 90
Science	27,003 88	14,551 08
Experimental Farms	562,838 92	490,645 21
Production	294,794 09	267,055 15
Marketing	271,588 31	286,444 38
Special	580,513 47	413,768 86
Grand Total	\$1,744,003 54	\$1,478,228 58

Details

Ordinary Revenue—		
A Privileges, Licences and Permits: Registration and licence fees, \$65,395; rentals from employees and others occupying dwellings on government properties, \$69,500.29; rentals of irrigated lands, \$20,208.14; community pasture fees, \$185,077.94; sundry, \$1,133.20		341,314 57
B Proceeds from Sales: Experimental Farms live stock and produce, \$490,439.60; live stock originally purchased under policies administered by the Production Service, \$75,499.37; live stock and produce under the Prairie Farm Rehabilitation Act, \$30,089.88; other live stock and produce, \$22,839.25; irrigated lands, \$87,273.30; sundry, \$6,691.99		712,833 39
C Services and Service Fees: Race track supervision—difference between receipts and expenses, \$6,516.87; inspection fees, \$363,570; record of performance fees, \$22,817.97; fumigation fees, \$3,320.66; grain cleaning, \$3,516.56; breeding fees, \$28,829.95; inoculation fees, \$8,764.46; water charges, \$100,964.17; sundry, \$1,598.83		539,899 47
D Refunds of Previous Years' Expenditure		33,190 91
E Miscellaneous: Fines and forfeitures, \$2,642.50; transportation allowances received from the provinces under agreement in respect of bovine tuberculosis tests, \$14,303.25; interest on irrigated land sales, \$31,013.18; sundry, \$373.62		51,332 55
Total Ordinary		1,678,570 89
Special Receipts—		
F Refunds of Previous Years' Special Expenditure		2,593 36
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures: Freight assistance on western feed grains, \$60,380.33; subsidy on milk for butter, etc., \$2,432.60; sundry, \$26.36		62,839 29
Grand Total		\$1,744,003 54

Certified correct.

J. G. TAGGART,

Deputy Minister of Agriculture.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[1] Cash and Other Current Assets				
(c) <i>Working Capital Advances—</i>				
(i) Departmental—				
A Agricultural Prices Support Account	21,113,781 13	19,548,286 77	38,918,553 01	1,743,514 89
B Agricultural Products Account	360,210 50Cr.	26,492,176 27	26,131,965 77	
	<u>\$ 20,753,570 63</u>	<u>\$ 46,040,463 04</u>	<u>\$ 65,050,518 78</u>	<u>\$ 1,743,514 89</u>

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
C Drought Area—Cattle Marketing Service—Outstanding Warrants	24 41			24 41
C Wheat Acreage Reduction Payments—Outstanding Warrants	1,636 01			1,636 01
C Hog Premiums—Outstanding Warrants	458,062 19	185,678 13	161,960 74	434,344 80
D Outstanding Imprest Account Cheques—Agriculture	64 29	2 25	18 26	80 30
	<u>459,786 90</u>	<u>185,680 38</u>	<u>161,979 00</u>	<u>436,085 52</u>

[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
E Commonwealth Bureau of Biological Control	13,086 13	123,431 43	113,096 84	2,751 54
F Prairie Farm Emergency Fund		9,067,265 39	9,067,265 39	
G Contractors' Securities—Cash—Agriculture	28,242 60	43,376 51	63,935 72	48,801 81
	<u>41,328 73</u>	<u>9,234,073 33</u>	<u>9,244,297 95</u>	<u>51,553 35</u>

[13] Deferred Credits				
H Pay-list Deductions—Agriculture	11,057 40	120,615 68	126,349 40	16,791 12

[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous—</i>				
I Unclaimed Cheques Suspense—Agriculture	14,799 25	3,079 62	4,524 04	16,243 67
J Department of Agriculture—Suspense	525 71	11,833 70	13,039 35	1,731 36
	<u>15,324 96</u>	<u>14,913 32</u>	<u>17,563 39</u>	<u>17,975 03</u>
	<u>\$ 527,497 99</u>	<u>\$ 9,555,282 71</u>	<u>\$ 9,550,189 74</u>	<u>\$ 522,405 02</u>

A Credits represent receipts from sales of certain agricultural products and the amount of the net operating loss of the Board for the fiscal year 1949-50, \$3,484,917.15, which amount was appropriated by Parliament in the current fiscal year (Vote 652) to recoup this account. Purchases under authority of the Act are represented by debits in the account.

Statements showing the financial position and operations of the Agricultural Prices Support Board are shown as an appendix to this section.

- B This account is operated under authority of the Agricultural Products Act, c. 10, 1947, as amended, to record transactions relating to the purchase, sale and export of agricultural products under agreements between the Government of Canada and the Government of the United Kingdom, foreign governments, or agencies. Debits represent payments to Canadian suppliers; credits are payments received under the agreements. Vote 37 provides for losses and also authority to pay amounts in the aggregate not exceeding \$10,000,000 out of any unappropriated moneys in the Consolidated Revenue Fund as recoverable advances. As the Act was not extended beyond March 31, 1951, all transactions were brought to account and \$2,375,284.13 transferred to cover the deficit at that date.
- C Balances in these accounts represent provision for the redemption of outstanding warrants as and when presented at chartered banks.
- D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- E This account reflects the financial transactions of the Commonwealth Bureau of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Commonwealth Agricultural Bureaux. Formerly located at Farnham House Laboratory in England, the headquarters has been transferred to Canada. The Canadian contribution of \$6,006 was charged to Vote 4.
- F This account is credited with the levy on grain, \$4,748,774.39, refunds, \$13,918.39, and the amount transferred to meet the deficit, \$4,304,572.61. Debits represent payments under authority of the Prairie Farm Assistance Act, c. 50, 1939, see page A-40.
- G Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51, bonds so held in respect of the Department of Agriculture amounted to \$2,583,790.79.
- H Deductions from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the Department or agency concerned. The closing balance consists of: Blue Cross, \$6.15; Canada Savings Bonds, \$310.91; Civil Service Mutual Benefit Society, 76 cents; Civil Service Recreational Association, \$2; Income Tax, \$15,308.44; Superannuation Fund, \$1,158.84; Unemployment Insurance, \$4.02.
- I All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.
- J Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	72,375 69	53,592 63
Previous Years—Collectable	27,920 10	75,069 55
—Uncollectable	132,534 28	77,943 46
	<u>\$ 232,830 07</u>	<u>\$ 206,605 64</u>

Included in the increase of \$54,590.82 in Previous Years—Uncollectable is an amount of \$38,963.58 representing approximately 800 claims which were paid under Wheat Acreage Reduction and Prairie Farm Assistance policies during 1939 to 1947 inclusive and were subsequently reduced.

A list of items in excess of \$1,000 in Previous Years—Uncollectable was given on page A-45, Public Accounts, 1948.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

DEPARTMENT OF AGRICULTURE

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The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Taggart, J. G., Deputy Minister	\$ 15,000 00	\$ 1,637 98	Groves, R. J.	5,208 00	875 36
Barton, G. S. H., Special Asst. to Minister ..	15,000 00	1,955 53	Hodgins, S. R. N.	7,080 00	
Bouchard, J. G., Asst. Deputy Minister ...	8,000 00	597 96	MacKay, R. S.	5,520 00	700 71
Burgess, D. L.	5,208 00		McGiffin, J. S.	5,268 00	
			Motherwell, R. E.	5,472 00	1,349 75
			Trueman, H. L.	6,180 00	1,832 35

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Arsenault, L.	\$ 851 20	Freeman, R. B.	829 41	Rosch, N. S.	1,404 90
Brittain, W. B.	583 58	Gormley, P.	684 38	Tewsley, H. S.	948 66
Brooks, R. G.	1,086 85	Lavigne, B. E.	1,293 81	Tyrell, F. C.	1,520 69
Cummings, L.	598 06	Leroux, J. H.	759 52		

SCIENCE SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arnason, A. P.	\$ 5,520 00	\$ 1,066 45	Koch, L. W.	5,520 00	1,938 01
Atkinson, H. J.	5,520 00	1,623 68	Konst, H.	5,268 00	
Baird, A. B.	5,520 00	946 18	Lochhead, A. G.	6,180 00	
Baker, A. D.	5,208 00	1,375 04	Machacek, J. E.	5,088 00	
Balch, R. E.	5,520 00	930 95	MacLeod, D. J.	5,208 00	678 00
Bergold, G. H.	5,208 00	1,300 95	Manson, G. F.	5,208 00	709 99
Berkeley, G. H.	5,520 00	994 38	Marshall, J.	5,520 00	755 21
Bier, J. E.	5,820 00	3,795 11	Martin, H.	6,480 00	899 04
Broadfoot, W. C.	5,580 00	982 61	McLarty, H. R.	5,520 00	801 79
Brown, W. J.	5,268 00		Migikovsky, B. B.	5,520 00	713 08
Cameron, J. W. M. ...	5,088 00		Mitchell, C. A.	7,320 00	764 32
Craigie, J. H.	7,320 00	1,218 06	Neatby, K. W.	9,000 00	625 24
Crawford, H. G. M. ..	6,480 00		Newton, W.	5,208 00	551 55
de Gryse, J. J.	6,780 00	1,115 27	Oakland, G. B.	5,208 00	645 55
Dore, W. G.	5,280 00	1,036 47	Pickett, A. D.	5,208 00	1,280 08
Drayton, F. L.	6,060 00		Plummer, P. J. G.	5,520 00	
Dustan, A. G.	5,208 00		Prebble, M. L.	6,060 00	807 91
Emslie, A. R. G.	5,820 00		Rice, C. E.	5,580 00	
Farstad, C.	5,520 00	1,605 84	Richmond, H. A.	5,208 00	3,043 89
Fowler, W. A.	5,520 00		Ross, W. A.	6,060 00	1,111 90
Glen, R.	6,480 00	871 38	Salt, R. W.	5,088 00	
Gray, D. E.	5,400 00	580 97	Sanford, G. B.	5,520 00	
Gray, H. E.	5,520 00	2,519 82	Seamans, H. L.	6,060 00	1,546 49
Groves, J. W.	5,520 00	1,655 78	Senn, H. A.	5,580 00	537 97
Gwatkin, R.	6,060 00	534 10	Simmonds, P. M.	5,520 00	590 41
Hanna, W. F.	6,180 00	1,329 55	Smith, S. G.	5,208 00	621 61
Holland, G. P.	5,268 00	1,206 10	Swales, W. E.	5,580 00	
Hood, E. G.	5,208 00		Timonin, M. I.	5,208 00	
Janson, J. T.	5,268 00		Twinn, C. R.	5,208 00	
Johns, C. K.	5,520 00		Van Steenburgh, W. E.	7,080 00	912 21
Johnson, T.	5,400 00		Walker, R. V. L.	5,268 00	
Johnston, F. B.	5,520 00		Walley, G. S.	5,208 00	
Katznelson, H.	5,268 00		Wilkes, A.	5,088 00	919 47
Keenan, W. N.	6,480 00	978 45	Woodward, J. C.	5,580 00	1,066 26

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, J. B.	\$ 745 85	Gregory, F. W.	595 23	Monro, H. A. U.	753 68*
Allen, W. R.	787 36	Gresgon, J. D.	556 21	Monteith, L. G.	580 17
Anderson, E. G.	1,509 85	Hagborg, W. A. F. ..	1,594 36	Moore, H. W.	912 09
Andison, H.	1,402 45	Haliburton, W.	681 74	Moran, G. V.	552 34
Armand, J. E.	1,357 89	Hall, K. C.	549 54	Morgan, G. C.	611 19
Arnott, D. A.	524 17	Hamilton, J. S. C. ...	922 94	Morris, R. F.	860 77
Arrand, J. C.	552 80	Hammond, G. H. ...	576 90	Moynihani, I. W.	1,052 30
Ballance, R. G. H. ..	582 42	Handford, R. H.	1,310 02	Nesbitt, H. H. J.	663 74
Baribeau, B.	999 09	Haswell, H. D.	558 60	Noble, M. D.	663 31
Baribeau, P. J. G. ..	1,344 79	Havard, F.	869 56	Nobles, M. K.	1,806 27
Bassett, I. J.	663 34	Henderson, V. E.	1,428 33	Nordin, V. J.	2,238 78
Bate, H. K.	750 34	Hewson, R. C.	643 67	Olds, H. F.	1,055 36
Beaudoin, N.	693 87	Hill, A. W.	578 87	Packman, W. W. ...	719 27
Beaulieu, A. A.	1,170 00	Hobbs, G. A.	785 73	Painter, R. H.	2,847 71
Beirne, B. P.	798 66	Hopping, G. R.	2,453 16	Parker, G. H.	556 87
Belyea, R. M.	549 00	Howell, F. P.	613 93	Patterson, N. A.	775 43
Berbee, J. G.	625 73	Hudson, F. J.	536 63	Patterson, V. B.	752 91
Berck, B.	559 41	Hughes, J. M. T. ...	845 71	Peppin, S. G.	745 15
Bird, F. T.	919 51	Hurst, R. R.	827 19	Peterson, L. O. T. ...	942 10
Bird, R. D.	1,835 02	Hurtig, H.	968 86	Petty, D. J.	1,103 97
Boivin, B.	1,442 07	Jacobson, L. A.	1,339 62	Petty, J.	824 96
Bonin, E.	1,328 06	Jardine, M. L.	577 56	Pickford, R.	654 77
Bouchier, R. J.	560 00	Kasting, R.	1,174 09	Pielou, D. P.	683 03
Boyce, J. H. R.	562 42	Kearney, C. E.	597 61	Pond, D. D.	890 95
Boyle, J. A.	705 77	Kelley, R. A.	799 53	Pullin, J. W.	571 95
Bragg, K. K.	584 00	King, K. M.	1,149 49	Putnam, L. G.	825 62
Briand, L. J.	856 53	Kirby, G. S.	618 95	Ramsay, G. C.	508 68
Briggs, W.	1,026 75	Lachaine, O. W.	1,029 64	Rayner, A. C.	553 46
Buckland, D. C.	671 68	Landerkin, G. B. ...	511 17	Riley, C. G.	1,626 61
Bussineau, J. M.	631 00	Lawrence, J. J.	483 03	Robinson, C. E.	760 88
Butler, H. A.	854 56	Lawson, B. M.	506 32	Ross, D. A.	979 27*
Cannon, F. M.	642 38	Layton, R. C.	885 06	Rudd, A. G.	1,165 76
Carmody, H. G. P. ..	1,210 58	Lebrun, L. P.	645 28	Sackston, W. E.	639 04
Carter, G. R.	2,137 56	Lejeune, R. R.	1,610 71	Scannell, J. W.	805 94
Cass, N. D.	532 66	Letourneau, R. J. ...	1,250 35	Scott, H. E.	869 63
Charlebois, A. A. ...	760 95	Lewis, G. H.	503 51	Seguin, A. D.	835 39
Cinq-Mars, L.	1,188 83	Lindquist, O. H. ...	607 06	Short, S. H.	1,185 13
Clayland, G. E.	563 31	Lynn, D. F.	636 93	Sicard, A.	516 90
Clinton, E. O.	737 68	MacDonald, D. R.	643 67	Sieffort, N. B.	585 94
Cockerill, J.	970 35	MacGregor, R. S. ...	654 26	Simpson, L. J. M. ...	541 85
Code, W. R.	578 31	MacLachlan, D. S. ...	610 30	Simpson, W. G.	773 71
Collis, D. G.	616 64	MacLeod, H. S.	629 40	Skolko, A. J.	657 63
Copeland, C. F. H. ...	554 92	Maltais, J. B.	577 12	Smallman, B. N.	1,136 50
Cormack, M. W.	690 42	Marritt, J. W.	845 27	Smith, C. A. S.	1,208 91*
Crockard, H.	1,057 68	Mathers, W. G.	944 57	Stewart, K. E.	948 90
Cuppage, E. W.	933 39	Maxwell, C. W. B. ...	786 41	Smith, D. S.	962 32*
Danard, A. S.	648 30	Mayers, N.	1,108 41	Stewart, K. E.	529 07
Dawson, B.	865 16	McArthur, J. M.	575 84	Stewart, K. E.	1,324 02
Dreisinger, B. R. ...	643 23	McBay, G. U.	727 07	Stewart, K. E.	505 13*
Drouin, J. A.	631 10	McCallum, A. W.	588 00	Stogryn, R. P.	1,229 82
Dustan, G. G.	713 28	McCollom, A. E.	699 67	Tache, P. L.	562 01
Ethier, J. G.	1,408 65	McCullough, M. W. ...	542 94	Tanguay, D.	1,423 09
Fiddick, R. L.	815 54	McDonald, H.	682 86	Taylor, D. W.	682 23
Fitzpatrick, R. E. ...	1,524 71	McLaren, H. L.	610 12	Thomas, G. P.	670 36
Fitzwell, J. H.	681 67	McLeod, J. H.	1,013 34	Thomson, M. P.	910 24
Foster, R. E.	2,787 95	McMahon, H. A.	968 97	Thorne, D. W.	515 26
Fox, C. J. S.	1,273 11	McNair, L. E.	850 77	Thornton, E. F.	624 88
Fox, W. B.	550 67	McPhee, H. G.	518 44	Touzeau, W. D.	567 85
Frank, J.	766 18	Melish, C. S.	573 66	True, E. A.	561 76
Frankton, C.	693 18	Michaud, J. D.	917 51	Turner, R. C.	585 94
Fraser, D. A.	826 08	Miles, J. P. W.	881 85*	Waite, B.	502 96
Gervais, J. A.	929 18	Miller, W. J.	653 67	Wall, P. J.	594 70

Travelling expenses		Travelling expenses		Travelling expenses	
Warnock, F. B.	514 27	Westdal, P. H.	589 94	Wilkinson, A. T. S. ..	893 97
Watson, E. B.	595 81	White, A. H.	548 35	Wishart, G.	3,153 48
Weatherhead, G. E. .	583 57	White, L. T.	1,446 47	Wood, P. I.	625 53
Welsh, M. F.	935 56	Whiteside, H. W.	882 08	Wry, C. E.	814 67

* Removal expenses.

EXPERIMENTAL FARMS SERVICE

Salaried employees receiving \$5,000 or over

Salary rate		Travelling expenses		Salary rate		Travelling expenses	
Archibald, E. S.	\$ 9,000 00	\$ 891 11		Hunter, A. W. S.	5,268 00	1,356 06	
Armstrong, J. M.	5,208 00			Hutchinson, R. J.	5,520 00	1,264 05	
Atkinson, F. E.	5,208 00	517 25		Jamieson, C. A.	5,088 00	1,089 92	
Baird, W. W.	5,580 00			Kelsall, A.	5,580 00		
Blair, D. S.	5,580 00	1,472 28		Leahey, A.	5,580 00	1,578 13	
Bordeleau, R.	5,208 00			Leslie, W. R.	5,580 00		
Browne, F. S.	5,208 00	1,015 19		MacRae, N. A.	5,820 00	771 64	
Davis, M. B.	7,080 00	919 35		Matthews, G. D.	5,208 00		
Denike, G. N.	5,580 00	1,024 89		McGregor, W. G.	5,208 00		
Derick, R. A.	5,208 00			McKibbin, R. R.	5,088 00		
Dimmock, F.	5,820 00	642 82		Moynan, J. C.	6,180 00		
Doughty, J. L.	5,208 00	638 07		Murwin, H. F.	5,880 00	866 40	
Ensor, H. C.	5,520 00			Palmer, A. E.	5,880 00	1,330 79	
Ferguson, W.	5,208 00	501 33		Palmer, R. C.	5,880 00		
Fraser, E. B.	5,820 00	1,310 55		Parent, R. C.	5,208 00		
(including terminable allowance, \$552)				Pelletier, J. R.	5,580 00	749 87	
Fraser, J. G. C.	5,208 00	530 98		Peterson, R. F.	5,268 00		
Goulden, C. H.	6,780 00	1,528 84		Platt, A. W.	5,208 00	1,169 96	
Graves, F. W.	5,520 00			Ripley, P. O.	6,180 00	1,617 79	
Gutteridge, H. S.	5,820 00	1,844 48		Ste. Marie, J. U. A. ..	5,208 00		
Haslam, R. J.	5,208 00			Stacey, E. C.	5,208 00	916 07	
Hicks, W. H.	5,208 00	711 62		Stevenson, T. M.	6,780 00	957 26	
Hill, H.	5,580 00	587 85		Walker, J.	5,208 00		
Hilton, S. A.	5,580 00			Welsh, J. N.	5,208 00		
Hopkins, E. S.	7,560 00			White, W. J.	5,208 00	903 73	
Hopper, R. M.	5,208 00			Whiteside, A. G. O. ..	5,208 00		

Other salaried employees who received travelling expenses of \$500 or over

Travelling expenses		Travelling expenses		Travelling expenses	
Abbott, J. W.	\$ 667 81	Cabana, L. A.	608 91	Ehrlich, W. A.	709 50
Allard, J. O. P.	916 60	Cairns, R. R.	561 60	Farstad, L.	1,733 08
Bairl, R. W.	1,197 91	Calder, F. W.	1,317 11	Fisher, D. V.	557 76
Barrett, A. E.	1,017 12	Campbell, J. B.	1,527 00	Gardner, E. H.	605 51
Barry, J. R.	1,128 15	Cann, D. B.	969 23	Gilbey, J. A.	2,221 65
Bates, T. E.	657 85	Caron, R.	1,153 05	Gillespie, J. E.	1,027 88
Bellefleur, L. J.	931 23	Cassery, L. M.	1,350 68	Gorby, B. J.	1,031 43
Belzile, J. A.	590 51	Chan, A. P.	752 50	Goring, E. T.	806 16*
Bernier, R.	1,563 90	Chancey, H. W. R. .	818 38	Gowe, R. S.	547 28
Black, W. N.	1,033 99	Chapman, F. M.	517 68	Grant, E. A.	1,372 49
Blakely, R. M.	738 28	Clark, A. W.	589 76	Green, A. W.	757 75
Bowren, K. E.	1,637 23	Clayton, J. S.	962 08	Grotski, J.	555 68
Bowser, W. E.	751 70	Cowan, P. R.	792 84	Gunn, C. K.	770 05
Boyce, J. H.	673 66	Dalton, C. B.	939 85	Hall, R. M.	1,497 39
Braun, E.	1,241 21*	Day, J. H.	970 45	Hargrave, H. J.	1,202 99
Bristol, O. P.	1,016 03	Duncan, D. A.	697 40	Harvey, G. H.	899 53
Burgess, W. A.	874 53	Dunlop, R. H.	1,332 64	Hill, K. W.	511 98
Burns, W. T.	882 81	Eaton, E. L.	698 21	Hoffman, D. W.	1,184 00

PUBLIC ACCOUNTS, 1950-51: PART II

	Travelling expenses		Travelling expenses		Travelling expenses
Hubbard, W. A.	1,338 38	MacDonald, M. A. .	658 82	Roy, P. O.	1,181 02
Jacobson, W. L.	1,000 67	Mack, A. R.	580 71	Schroer, F. W.	1,291 26
Janzen, P. J.	1,104 24	MacKey, E. M.	707 27	Shewfelt, A. L.	508 57
Johnson, W. E.	1,076 12	Maley, W.	534 99	Smith, A. D.	541 42
Kalbfeisch, W.	649 65	Mann, A. J.	645 84	Stobbe, P. C.	636 81
Kemp, F. E.	1,019 27	Masson, A. B.	569 86	Stothart, J. G.	737 80
Keys, C. H.	570 31	McFadden, A. D. .	590 91	Sylvestre, P. E.	726 98
Kilcher, M. R.	628 38	McFadden, A. R. .	1,073 77	Taylor, D. K.	513 86
Kinsman, F. B.	1,008 27	McIver, R. N.	935 92	Thaine, R.	580 99
Kjeersgaard, A. A. .	1,143 47	McKelvie, F. A.	951 85	Thompson, J. L.	545 16
Knights, J. K.	1,428 78	McLean, A.	1,011 01	Thompson, N. R.	580 04
Knowles, G.	503 98	Miltimore, J. E.	538 43	Towill, W. B.	952 77
Korven, N. A.	1,231 50	Moss, H. C.	539 92	Wall, A. M.	518 66
Lachance, A.	500 60	Parks, N. M.	1,052 13	Warne, J. H.	610 52
Lagler, A.	920 59	Peters, H. F.	783 39	Whiting, F.	550 80
Langmaid, K.	1,832 98	Peters, T. W.	826 61	Wilcox, J. C.	1,213 42
Leroux, P. E.	581 46	Peyser, E. A.	1,081 29	Wiley, J. H.	933 65
Longair, A.	779 19	Pigden, W.	522 27	Williams, S. B.	1,463 35
Longley, R. P.	907 50	Pratt, L. E.	714 43	Wilis, T. G.	1,910 26
Lord, T. M.	1,505 58	Richards, N. R.	1,212 39	Wilton, A. W.	979 70
MacDonald, D. J. .	1,046 62	Rocheftort, B. C.	530 30	Young, L. C.	781 93

* Removal expenses.

PRODUCTION SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beauchemin, G.	\$ 5,028 00	\$ 3,526 38	Meilleur, J. U. V.	5,028 00	
Button, C. S.	5,268 00		Michael, G. W.	5,208 00	869 77
Carlson, E. E.	5,148 00	1,088 08	Morris, A. P.	5,148 00	
Chagnon, J. E. M. ...	5,028 00	2,062 47	Moynihan, W.	5,880 00	1,191 23
Childs, T.	7,320 00	3,146 56	Pear, G. S.	6,180 00	636 70
Christian, I.	5,148 00	1,665 91	Peterson, A. W.	6,180 00	728 80
Christie, N. D.	5,880 00	736 84	Rose, G. A.	5,880 00	701 56
Collacutt, G. H.	5,028 00		Saint, F. F.	5,028 00	
Couture, J. N. L.	5,880 00	1,820 98	Seymour, W.	5,028 00	1,119 96
Curd, G. C.	5,268 00	1,116 47*	Shonyo, J. H.	5,028 00	805 83
Elliott, G. A.	5,208 00		Smith, F. W. B.	5,520 00	2,636 78
Fasken, J. W. R.	5,148 00		Stanford, J. A.	5,028 00	1,086 41
Gauvin, E. C.	5,028 00		Storey, H. C.	5,520 00	1,033 01
Girard, J. U. G.	5,268 00	573 39	Stuart, J. M.	5,880 00	747 59
Graham, J. W.	5,208 00	846 04	Thomson, D. E.	5,520 00	
Hall, O.	6,180 00	953 72	(including terminable allowance, \$684)		
Heise, A. C.	5,208 00		Thomson, W. G.	5,028 00	
Labelle, G. T.	5,148 00	963 33	Wells, K. F.	5,520 00	3,897 49
Lay, R. H.	5,880 00	1,306 52	White, W. R.	5,820 00	
LeBlond, J. E.	5,328 00	2,723 13	Wright, W. H.	5,820 00	805 76
Lundie, A. C.	5,520 00	672 55	Young, N.	8,000 00	
MacKay, J. W.	5,820 00	1,298 69	Younghusband, A. W. .	5,028 00	2,358 08
McClenaghan, R. J. .	5,148 00	2,725 29			
McLellan, D. J.	5,028 00				

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, D. S.	\$ 2,330 38	Andrich, J. J.	1,111 69	Armstrong, J. H. O.	1,307 14
Adam, G. H.	1,044 90	Andries, A. J.	567 63	Armstrong, P. D. ...	2,450 10
Allan, A. W.	2,675 64	Annis, J. T.	1,291 98	Baird, J. D.	1,891 13

Travelling
expenses

Barr, W. K.	1,785 68
Batty, W. C.	1,315 35
Baxter, F. G.	2,705 66
Beach, A. O.	807 23
Beatty, G. H.	688 31
Beaupre, J. S. W. ..	2,332 40
Benn, C. E.	3,913 59
Bennett, J. E.	3,850 99
Bergland, H. T.	1,198 35
Berrigan, F. J.	1,416 82
Bett, A. W.	813 36
Black, L. W.	1,260 67
Blackwood, A. C.	1,382 74
Blais, G. T.	1,954 48
Blais, J. J.	1,425 07
Blake, W. F.	1,130 92
Blakeman, J. E.	1,094 97
Boast, C. R.	728 16
Bokma, S.	639 42
Borden, D. H.	1,015 10
Bosomworth, S. L. ..	766 65
Bouchard, C.	1,086 50
Boutin, V.	2,850 37
Bovaird, J. R.	1,639 30
Bowerman, R. J.	1,143 13
Bowman, S. A.	877 53
Boyer, J. A.	554 30
Brennand, T. W.	545 23
Bridgman, F. H. C. ..	2,394 96
Broadfoot, R.	763 18
Brossard, G. A.	2,014 50
Brown, W. T.	784 37
Brunet, H.	675 45
Brunet, O.	1,733 75
Bryans, W. R.	1,914 98
Burns, H. J.	2,074 97
Burns, R. L.	1,065 92
Byers, J. G.	2,597 85
Caldwell, H. L.	1,309 68
Campbell, J. A.	3,360 12
Carey, M. L.	823 38
Carroll, W.	1,877 86
Chambers, A.	2,001 34
Chapman, C. H.	2,527 99
Chester, K. B. L.	1,338 82
Chiles, J. N.	848 87
Christian, O. A.	1,922 60
Clark, J. G.	653 09
Clarkson, W.	3,258 94
Clay, H. W.	621 60
Clendinning, R. R.	645 65
	955 80*
Clevett, A. W.	1,916 14
Coffey, V. O.	2,623 14
Coleman, R. W.	602 59
Coles, J. H.	1,837 74
Cook, C. L.	3,020 56
Cooke, M. C.	547 53
Cordeau, J. M.	2,429 54
Cornish, T. J.	824 95
Corrigan, W. L.	1,879 12
Cote, P. E.	1,332 22
Cousins, R. H.	1,630 28
Cowie, R. G.	1,602 75

Travelling
expenses

Craft, A. C.	2,524 24
Craig, H. W.	636 42
Cranston, R.	647 51
Crepeau, O.	1,049 05
Cumming, R. B.	1,477 44
Cunningham, R. E. ..	2,244 67
Curry, N. M.	3,067 57
Curtin, G.	811 96
Curtis, N.	1,404 12
Dale, F. W. S.	930 18
Dancey, J. C.	2,635 12
Darbey, A. J.	1,440 11
Davey, A. D.	1,558 44
Davidson, J. G.	525 61
Davidson, W. B.	2,189 84
Davies, W. D.	1,569 63
Davis, H. E.	1,196 06
Dawson, J. A.	835 27
Desrosiers, A.	1,596 15
Doutre, J. P.	1,436 31
Doyle, E. J.	1,105 32
Draftenza, V. G.	563 88
Drennan, W. J.	1,342 13
Dryden, I. M.	816 45
Dufresne, J. B. A.	1,694 81
Dumais, A. A.	1,053 93
Dunlop, D. E.	1,267 21
Dunn, J.	2,517 12
Durant, J. R.	919 74
Eagles, S. P.	1,322 79
Edwards, C. L.	2,102 97
Elliot, R. R.	1,601 92
English, J. R.	2,382 22
Erb, J. H.	1,752 64
Erskine, R. A.	1,232 36
Farmer, L.	2,088 05
Ferland, J. J. B.	1,306 78
Ferland, J. R.	2,701 08
Ferns, S. J.	1,013 96
Ferris, L. H.	867 51
Fleury, J. P. E.	1,245 98
Foisy, L.	1,925 89
Forbes, H. L.	786 33
Fox, R. G. D.	2,690 67
Freeborn, S. G.	1,414 98
Gagnon, J. G.	3,155 04
Galbraith, B. F.	574 60
Galliot, P. A.	766 62
Gamache, G.	505 22
Gasperdine, H.	1,566 91
Gay, R. K.	854 82
Gilbert, A. G.	934 43
Gilbert, R. T.	2,929 19
Gilmour, G. B.	874 14
Girard, J. H.	1,743 44
Gleason, J. L.	1,909 57
Goguen, A.	1,739 65
Goodheart, C. W.	2,025 44
Goodwin, P. R.	770 54
Goossen, I.	1,392 90
Gover, R. W.	1,436 46
Grant, J. E. S.	821 13
Gray, E. W.	2,856 14
Gray, G. M.	582 29

Travelling
expenses

Gruer, D.	568 54
Guimont, J. A.	567 92
Hamilton, S. L.	794 15
Hanna, J. S.	2,464 70
Harlow, M. D.	2,478 71
Harris, A. W.	1,876 08
Harrop, E. N.	2,251 41
Hart, R. B.	1,867 34
Harvey, C. M.	1,338 89
Harvie, J.	690 65
Haslett, S. J.	794 67
Hawkins, D. J.	2,030 09
Heen, H.	1,381 97
Henderson, J.	919 89
Henry, W. L.	748 94
Higginson, J. W.	1,312 33
Hill, A. T.	845 20
Hillier, K. R.	1,147 73
Hoeft, W. J.	1,427 28
Hofstetter, A.	1,206 56
Hood, G. F.	1,919 40
Hopkins, A. W.	1,792 55
Horsley, F. A.	1,379 06
Houston, J. E.	1,038 55
Howell, H. N.	842 33
Hunt, H.	2,534 93
Hurtubise, R.	994 69
Hutchings, K. H.	1,121 05
Hutchison, J. R.	1,407 86
Irwin, I. B.	1,557 61
Jacobson, R. L.	822 14
James, K. R.	589 15
James, N. V.	1,644 35
Jefferson, C. H.	511 44
Jelly, G. A.	2,700 97
Jervis, J. G.	3,280 68
Jobin, J. E. L.	2,872 90
Johnston, C. A.	3,165 65
Jolicœur, G.	601 66
Jones, E. C.	1,771 23
Jones, F. O.	1,113 56
Jones, W. V.	1,336 75
Julien, R.	2,598 83
Kaine, J. C. M.	1,012 20
Kelly, R. W.	2,276 64
Kesten, S. H.	2,495 33
King, G.	508 97
King, J. H.	1,713 85
King, L. M.	2,281 22
Knack, S.	1,901 95
Knapp, H. E.	3,214 52
Knell, C. F.	1,873 50
Kyle, A. S.	1,111 02
Labelle, J. A.	3,548 77
Laberge, L.	1,824 31
Laberge, M.	591 23
Labissoniere, G.	799 66
Langevin, J. L.	1,171 07
Langlais, A. A.	1,205 30
Lavoie, E.	1,160 94
Lawson, D. J.	855 50
Lefebvre, F.	587 40
Lefebvre, J. G.	1,095 61
Lefebvre, T.	1,088 03

Travelling expenses		Travelling expenses		Travelling expenses	
Legault, B.	578 90	Moor, T. D.	1,073 84	Robichaud, F. J.	584 19
Légrand, J. A.	937 92	Moore, D. G.	579 78	Rogers, C. B. W.	894 47
LeLacheur, A. G.	722 30	Moore, L.	2,462 04	Roper, L. W.	1,942 45
Leslie, F. J.	1,368 01	Mordy, G. B.	1,545 38	Ross, A. R.	2,244 95
Leslie, J. H.	2,370 23	Morris, C. F.	646 21	Rowlan, M. H.	1,037 25
Lewis, A. E.	1,371 40	Morris, H. E.	3,299 77	Roy, J. A. G.	3,491 59
Lewis, N. G.	549 11	Moynihan, W. A.	2,085 07	Russell, J. B.	611 61
Lister, R. R.	1,062 91	Muir, S. W. B.	506 74	Rutledge, C. P.	1,907 37
Little, W. G.	1,266 36	Mundy, J. W.	1,355 99	Rutledge, E.	984 93
Loveder, T. C.	1,723 68	Murdock, J.	1,056 32	Samson, R.	1,388 22
Lowe, S. S.	1,778 92	Murray, J. A.	2,443 16	Sanderson, R. A.	925 26
MacCharles, F. J.	1,153 62	Mutrie, R. D.	2,469 53	Schilt, C. C.	832 56
MacCharles, H. K.	1,496 14	Myers, G. E.	2,988 22	Schmidt, N. P.	2,164 64
MacDonald, H. E.	1,376 07	Nadeau, J. A. R.	2,805 82	Scholefield, J. C.	1,077 12
MacDonald, R. S.	1,091 33	Nason, R. W.	1,284 34	Scotchmer, H. D.	2,302 69
MacInnes, T.	3,805 37	Neely, M. J.	1,109 81	{	842 26*
Mack, J. S.	2,229 83	Nesbitt, J. E.	1,486 57		562 13
MacKenzie, N. D.	767 97	Newby, W. C.	966 02	Seranton, C. S.	1,657 99
MacKinnon, A. N.	1,146 72	Nicol, K. S.	774 20	Seale, M. E.	691 03
MacLennan, J. C.	2,052 64	Norman, F. A.	1,800 68	Sewell, K. D.	3,254 71
McAuliffe, N. L.	1,906 53	Norquay, J.	1,252 89	Shepherdson, J. S.	1,388 28
Mallouh, E. D.	1,147 35	Norton, W. M.	703 01	Shannon, R. E.	1,811 00
Mareil, J. A.	3,175 72	Notting, E. S.	668 57	Shwaluk, J. S.	2,805 81
Mareux, G. A.	1,084 07	Nurse, H. G.	1,791 49	Sibbald, C. L.	1,063 08
Marshall, C. V.	745 25	Nurse, W. H.	3,087 18	Sibbald, W. A.	1,016 82
Marsot, P. H.	1,739 79	Obodiak, J.	1,139 92	Simard, P. E.	862 03
Mathieu, P. E.	2,493 89	O'Brien, R. B.	2,741 26	Simpson, H. D.	975 31
McAmech, N. H.	1,608 25	O'Connell, C. P.	1,301 04	Singleton, J. R.	1,992 45
McCabe, W. J.	2,957 33	O'Hara, S. L.	1,919 13	Smith, Alfred N.	953 22
McCaskill, A. W.	1,277 19	Olsen, G. R.	910 69	Smith, Alton N.	2,539 28
McConnell, J. C.	2,826 07	Owen, D.	655 50	Snyder, H. F.	1,296 34
McConnell, J. H.	969 18	Owers, A. E.	2,270 18	Snyder, O. A. K.	508 37
McCorquodale, J. E.	2,870 16	Parmiter, F.	1,970 65	Somers, L. J.	2,176 31
McCracken, W. A. S.	2,204 48	Pauli, G. A.	1,437 17	Sorel, J. E.	2,956 85
McCulloch, M.	504 74*	Payley, J.	2,123 40	Soule, C. M.	1,589 96
McDonald, H. G.	1,204 61	Penhall, G. R.	834 60	Speirs, W.	509 79
McFarlane, A. M.	2,240 25	Pepper, J. G.	697 65	Spence, T. H.	615 70
McFarlane, J. F.	1,268 16	Pendue, D. J.	2,783 69	Spencer, H. C.	2,613 49
McGee, H. E.	2,643 69	Perry, J. N.	1,510 83	Spicer, M. J.	800 45
McGuirk, O.	2,381 01	Petross, F.	2,032 57	Spicer, R. E. P.	722 99
McKelvie, D. J.	1,611 83	Phillips, C. R.	889 97	Startin, H.	683 81
McKenzie, J. A.	1,684 75	Pigeon, V. A.	1,431 18	Steele, A. W.	2,127 09
McKenzie, P. G.	1,653 63	Pilon, G.	1,921 89	Steele, G. I.	2,744 79
McKeown, G. R.	3,227 14	Pineau, E. F.	1,875 02	Steele, J. A.	563 70
McKercher, P. D.	2,413 74	Pitman, B. A.	551 15	Sterns, J. E.	3,181 92
McLean, A.	788 54	Porlier, J. C.	975 14	Stevens, H. C.	2,322 96
McLean, B. C.	1,258 18	Powell, W. V.	2,302 63	Stevenson, C. L.	902 59
McLellan, J. F.	1,944 21	Prost, V. E.	1,686 00	Stewart, D. F.	859 05
McMullen, W. S.	2,764 54	Puttergill, J. R.	867 18	Stewart, F. A.	1,426 37
McMurtrie, E. C.	2,036 04	Pyrcz, S.	585 95	Stewart, W. B.	903 65
McNair, N. A.	982 28	Quail, E. J.	628 16	Stobart, A.	923 47
McRae, M.	2,078 58	Rabjohn, A. B.	1,885 51	Stratton, G. A.	1,192 64
McVeigh, R. J.	1,236 64	Rankin, G.	3,093 53	Stretton, G. R.	569 59
Melton, R. R.	2,341 74	Read, F. O.	1,947 55	Stubbs, W. F. R.	1,096 68
McWinter-Steane, F.	1,008 38	Reekin, C. E.	1,616 89	Sylvain, J. O. L.	3,019 40
Miller, J. C.	609 24	Reeker, W. H.	2,024 27	Syrotsky, M.	786 25
Milward, D. F.	537 06	Reinhart, B. S.	1,607 63	Tapp, C. T.	574 69
Minne, V.	1,982 19	Riley, R. J.	811 94	Theoret, J. H.	3,428 22
Mitchell, C. H.	549 33	Ritchie, F. H.	1,932 54	Thomas, R. L.	1,026 40
Mitchell, H. K.	2,445 13	Rivard, R.	2,606 50	Thompson, D. W.	2,118 17
Mitchell, J. M.	2,088 28	Roach, W.	1,698 25	Thompson, S. N.	1,804 62
Mitchell, W. F.	1,801 83	Roach, W. A.	3,099 91	Thomson, G. D.	1,309 07
Mizzen, C. A.	2,541 81	Robertson, D. C.	1,948 21	Thomson, J. S.	597 87
Mollison, L. G.	2,683 55	Robertson, E.	672 69	Thorsteinson, J. E.	1,899 81

	Travelling expenses		Travelling expenses		Travelling expenses
Timmins, E. H.	891 32	Vaughan, R. H. F. ..	2,230 83	Whiteside, S.	1,196 95
Tomilson, R. H. ...	562 40	Vignau, J. H.	504 85	Williams, J. D.	1,104 89
Toutant, J.	597 76	Vlahovich, M.	607 40*	Willick, E. A.	1,641 98
Towill, F. W.	2,052 81	Wagner, A. C.	1,434 06	Wood, A.	1,724 90
Tremblay, H. F.	2,929 30	Wagner, J. R.	981 30	Woolsey, I. J.	644 87
Troalen, H. J. M. ...	2,830 17	Wall, S. L.	840 56	Wright, R. S.	634 07
Trudel, J. H. M. ...	2,843 26	Ward, J. A.	1,264 28	Yacula, A. C.	751 25
Tupling, R. G.	1,451 64	Wardlaw, W. L. A. ..	3,186.89	Yelland, S. A.	722 34
Turner, J. R.	2,241 33	Watson, N. H.	3,020 54	Young, D. B.	2,296 37
Tutt, W.	3,209 25	Watt, H. J.	1,421 17	Young, E. J.	1,193 88
Twiss, R. I.	1,816 56	Weir, C. A.	717 54	Young, G. M.	800 22
Upton, H. E.	1,471 50	White, S.	860 15	Young, H. W.	2,008 64

* Removal expenses.

MARKETING SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Barry, S. C.	\$ 6,180 00	\$ 2,049 55	Maybee, H. J.	5,520 00	1,686 74
Beattie, D. M.	5,208 00	2,541 69	Miller, G. B.	5,088 00	1,575 26
Bennett, R. K.	5,700 00	2,700 39	Neely, R. W.	5,208 00	
Bonnyman, E. D.	5,208 00	1,549 74	Pearsall, L. W.	8,000 00	765 45
Booth, J. F.	7,560 00	596 18	Richards, A. E.	6,180 00	
Cameron, W. C.	6,480 00	717 21	Ritchie, W. M.	5,520 00	2,707 91
Coe, J.	6,060 00	1,094 59	Robertson, J. G.	6,780 00	{ 2,853 16
Conger, K. B.	5,820 00				{ 2,256 00†
Davey, A. D.	5,700 00		Robinson, R. E.	5,520 00	
Derby, H. A.	5,820 00		Scott, R. M.	5,208 00	
Goodwillie, D. B.	5,520 00	1,303 74	Spence, C. C.	5,520 00	1,366 75
Gosselin, A.	5,208 00		Turner, A. H.	5,880 00	1,140 09
Hudson, S. C.	5,880 00		Wheeler, R. L.	6,780 00	2,335 71

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adam, T. J.	\$ 665 36	Boisclair, M.	680 25	Chappell, F. C.	1,449 30
Allairs, C.	810 81	Bonin, C. M.	1,232 43	Chepesuik, M. W. ..	1,801 68
Anderson, H. S.	1,523 72	Bonnyman, E. K. ...	1,443 14	Choquette, L.	1,034 26
Andrews, H. J.	801 97	Borland, G. M.	1,608 49	Clarke, J. K.	561 25
Armstrong, D. C. ..	1,158 77	Boudreault, F. X. ..	661 00	Clement, P. W.	1,532 48
Arscott, C. P.	1,427 38	Bourbonnais, R.	1,169 46	Cloutier, R.	1,836 38
Ash, A.	559 63	Bowman, F. A.	2,219 70	Cochrane, H.	1,565 80
Askin, T. H.	794 26	Bradbury, J.	999 67	Cook, B. J.	732 35
Aubin, J.	1,837 86	Brand, J. A.	1,685 54	Cox, G. L.	647 20
Bain, G.	1,003 96	Brennan, W. E.	2,284 68	Coxford, J. E.	845 13
Baird, F. F.	966 11	Briscoe, W. A.	2,023 89	Craig, D.	693 10
Barclay, W. A.	2,450 49	Browne, D. L.	2,878 93	Craig, D. R.	1,681 62
Baxter, F.	1,901 38	Bruce, R. G.	895 58	Craig, H. E.	976 04
Beatty, R. G.	1,015 64	Brunelle, R.	1,625 68	Crawford, L. H.	778 67
Beaudoin, C.	886 90	Burgess, J. R.	538 31	Curran, A. F.	1,241 40
Benn, J. J.	592 32	Butland, W. R.	811 77	Currie, A. L.	1,462 08
Bent, J.	519 27	Cain, J. P.	993 85	Darnell, A. F.	1,590 92
Bergeron, J.	1,422 19	Caldwell, H. W.	703 74	Dawes, L. F.	1,388 43
Beveridge, D. J.	736 86	Cardinal, J. A.	1,074 34	DeChevigny, A.	1,665 52
Bigger, W. J.	1,361 01	Carikner, J. M. A. ..	1,504 68	Deguire, J. A.	2,205 20
Blaich, O. P.	500 59	Chambers, E. W.	2,171 55	Demers, A.	848 70
Blair, R. C.	996 76	Chapman, J. G.	639 52	DeRocquigny, A. N.	708 16

	Travelling expenses		Travelling expenses		Travelling expenses
Desfosses, H.	2,001 41	Kezar, J. H.	650 41	Morrison, C. A.	1,173 83
Dickinson, E. M.	960 03	Kirkland, L.	2,122 30	Morton, A. C.	1,157 36
Dionne, C. E.	562 67	Lacombe, R. L.	1,119 18	Mott, J. F.	2,355 34
Dionne, P. P.	1,012 67	Laflèche, R. R.	1,607 34	Munro, A. D.	545 71
Dix, E.	832 70	LaHaye, J. A.	1,048 29	Munro, W. B.	872 81
Douglas, B. D.	1,853 92	Lainz, R. G.	503 34	Murphy, F. D.	868 06
Duggan, A. J.	1,290 07	Laliberte, P.	2,020 18	Murray, J. G.	668 72
Dumaine, J. A.	1,209 16	Lawrie, W. D.	1,005 37	Nash, F. M.	2,431 73
Duplisea, F. J.	1,122 35	Layton, R. L.	2,956 25	Newey, W. F.	1,070 58
Eardley, E. A.	878 72	Lea, R. B.	660 96	Newman, G. L.	1,023 41
Eaton, F. S.	831 99	Leask, J.	505 28	O'Brien, G. A.	1,608 16
Ellis, H. S.	503 36	Leblanc, E.	1,060 28	O'Connell, B. J.	571 60
Ellsworth, W. B.	847 58	Leblanc, E. E.	1,571 90	Ogilvie, L. E.	1,102 03
Embleton, S.	728 49	L'Ecuycr, E.	1,975 32	Oliphant, J. N.	2,068 65
Fehler, G.	1,193 33	Lee, A. G.	747 66	O'Meara, J. E.	2,259 94
Ferland, Y.	1,648 03	Lee, J. W.	811 12	Packman, D. J.	1,146 69
Ferries, C. H.	1,655 51	Lefebvre, L.	595 58	Paradis, J. C.	1,077 21
Fetherstonhaugh, J. E.	685 44	Lemay, C. E.	2,111 80	Parker, A. C.	564 69
Field, R. C.	1,170 45	Levenick, L. J.	524 00	Parker, E. J.	519 91
Finner, A. E.	1,711 54	Levesque, L.	1,254 95	Parker, G. W.	2,326 34
Firth, D. H.	777 39	Levesque, R.	1,372 47	Parker, R. G.	576 96
Fletcher, D. A.	1,256 02	Lewis, J. C. J.	2,394 31	Pawley, J. L.	521 89
Flotten, H. N.	869 96	Long, J. W.	1,600 14	Payne, A.	1,696 42
Forbes, L. D.	1,041 37	Longley, A. W.	901 27	Pelletier, J. G. J.	675 32
Ford, H. L.	1,059 02	Lotherington, V. T. E.	729 11	Pepper, L. C.	804 20
Ford, P. L.	686 79	Loucks, C. A.	755 72	Perry, F. J.	801 13
Fortier, L. R.	747 64	Lyster, C. C.	536 57	Petticrow, J. C.	1,248 17
Fraser, C. A.	570 74	MacDonald, M. J.	1,818 98	Pews, C. M.	792 44
Freiburger, V. T. F.	1,358 41	MacDonald, V. G.	805 92	Pickett, C. H.	1,140 86
Fritz, M.	1,085 63	MacDonald, W.	859 65	Plante, F.	1,619 31
Gandier, H. M.	1,515 49	MacFarlane, S.	1,796 67	Platt, H.	691 95
Garrison, I.	733 04	MacGregor, J. M.	1,304 16	Plishka, W. M.	1,215 60
Gerlach, G.	1,193 42	MacKay, A. R.	667 47	Porter, C.	511 73
Gibbons, W. A.	877 98	MacLennan, R. M.	689 84	Price, H. W.	1,729 37
Gillan, R. H.	563 00	MacLeod, W. P.	684 97	Quesnel, E.	654 99
Gormley, D. J.	1,533 81	MacMillan, C. M.	1,304 90	Quigley, G. A.	934 94
Gosselin, J. Z.	612 13	MacMillan, D. G.	937 79	Quinn, R. J.	1,637 38
Goudreau, P.	1,782 15	MacNeil, W.	535 55	Rachlis, M.	720 03
Graham, W. F.	770 47	Mader, J. A.	1,616 16	Rachham, T.	792 92
Gray, J. M.	879 39	Maher, J. U.	623 20	Randall, M. W.	1,036 21
Griffin, P. J.	597 75	Mallett, E. W.	768 48	Read, W.	860 07
Guerrard, F.	602 51	Maltais, L. J.	1,971 72	Reid, D. H.	1,195 17
Gurdon, D. A.	1,671 38	Manery, H. R.	1,077 69	Reid, J. C.	532 82
Haase, G.	1,072 51	Marcoux, J. A.	1,983 93	Reinders, T. N.	605 52
	677 68*	Marshall, J. R.	2,163 44	Richard, R.	987 51
Haggith, C. B.	868 97	Marshall, W. B. H.	891 87	Riecken, T. O.	808 19
Hamelin, P. E.	1,016 41	Marvin, F. W.	1,185 07	Robin, P. E.	1,005 46
Hamilton, R. L.	1,254 09	Mason, H. A.	1,622 39	Rodrigue, G.	615 20
Hamilton, W. G.	1,267 06	Maycock, G. C.	1,649 86	Rogerson, W. F.	872 84
Hancock, L.	667 25	McConnell, W. C.	1,534 77	Rose, C. J.	988 44
Hanasyn, H. V.	556 26	McConvey, T. G.	528 86	Rouleau, H.	976 11
Harrison, G.	624 14	McCulloch, A. C.	1,283 18	Sangster, W. J.	820 58
Hay, J. A.	834 81	McGill, L. C.	1,369 60	Schroer, G. A.	728 60
Hedgecoe, J. W.	948 92	McKinnon, D. A.	693 72	Scott, H.	799 95
Henault, J. E. N.	1,354 28	McManus, J. A.	897 69	Scott, H. K.	682 55
Holland, E. A.	685 65	McMillan, L. H.	1,430 57	Selby, F. W.	602 14
Hoocy, E. R.	855 72	Miller, H. A.	770 80	Senn, E. W.	1,794 11
Hudson, J. P.	525 96	Millette, J. F.	939 99	Seymour, H. I.	513 01
Jackson, C. W.	1,280 91	Mitchell, C. G.	922 69	Shannon, C. J.	1,344 94
Johnson, J. J.	2,227 48	Mode, M. H.	1,205 30	Shaw, C. E.	770 34
Keay, J.	717 03	Monette, J. P.	943 89	Shefrin, F.	536 18
Keene, J. R.	2,019 06	Moore, G. A.	1,189 59	Sherk, J. R.	1,468 00
Kenney, M. W.	644 90	Morissette, Y.	1,571 58	Shipley, W. C.	1,253 53
		Morrison, A. L.	1,118 88	Smith, A. V.	1,002 69

	Travelling expenses		Travelling expenses		Travelling expenses
Smith, C. L. {	688 54	Stubbington, J. T. ..	957 16	Van Sickle, P. O. ...	657 74
	733 14*	Sturdy, L. C.	548 22	Wallace, J. C. M. ...	1,384 93
Smith, E. V.	1,436 49	Stutt, R. A.	621 91	Ward, F. G.	1,021 25
Smith, J. W. {	741 54	Teskey, C. B.	829 55	Wardle, P.	1,343 34
	653 89*	Thompson, J. S.	1,377 89	Weber, C. S.	849 58
Smith, R. R.	1,463 08	Thompson, R. A. ..	1,420 97	Weisgerber, P.	551 00
Smith, W. R.	553 76	Thornton, G. M.	1,766 77	White, O. H. J.	1,452 56
Spencer, H. M.	641 59	Tilker, N. C.	1,473 33	Wickham, F. W.	1,033 63
Spicer, C. E.	609 63	Totten, O. R.	1,682 69	Wilkie, W. U.	920 10
Spinney, L. V.	720 36	Tracy, N.	1,340 62	Williams, D. J.	2,430 98
Stanley, E. W.	1,327 25	Travers, V. T.	660 93	Wilson, C. R.	691 34
Steele, J. C.	1,365 19	Trevor, H. W.	765 91	Wilson, G. R.	2,601 45
Steeves, H. L.	1,039 29	Trimble, R. C.	1,050 88	Woodward, E. D. B.	1,532 49
Stovell, A. K.	1,729 99	Tropak, J. E.	576 58	Woodworth, H. G. ..	773 07
Strong, W. F.	744 36	Van Alstyne, W. A. .	1,198 05	Wright, H. M.	503 41
Strynadka, N. J. ...	820 13	Van Dusen, V. E. ..	1,134 25	Zoorkan, A. M.	1,103 79

* Removal expenses.

SPECIAL SERVICES

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, D. M. \$	5,520 00		Mann, H. H. M.	5,208 00	1,806 87
Beamish, J. E.	5,520 00	\$ 2,563 79	Matte, G. J.	6,780 00	1,273 65
Biddell, C. H.	5,208 00	1,853 32	McCallum, F.	5,208 00	1,169 73
Chagnon, S. J.	6,480 00	1,337 37	McGregor, R. F.	6,180 00	1,059 34
Conlon, J. D.	5,088 00		Munro, G. N.	6,180 00	1,679 48
Foss, W. L.	6,780 00	2,612 00	Parker, J. S.	6,180 00	1,480 59
Gray, E. L.	5,976 00	1,368 71	Parkinson, G. W.	6,000 00	690 15
Hawkins, S. H.	5,520 00	1,048 02	Peterson, R. O.	5,268 00	1,500 91
Hughes, R. J.	5,460 00		Shaw, A. M.	10,000 00	
Mackenzie, G. L.	9,180 00	3,601 26†	Thomson, L. B.	8,000 00	3,252 57
(including terminable allowance, \$2,400 charged to Dept. of Resources and Development, Vote 616)					

† Including \$1,629.81 charged to Department of Resources and Development, Vote 616.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Achtzener, J. \$	1,029 70	Binkley, R.	633 40	Buhler, J. H.	650 54
Albright, R. G.	519 76	Black, D. J.	1,571 59	Buhr, D. A.	824 90
Andrew, W. T.	886 06	Blackwell, S. R.	824 38	Bulani, L.	656 97
Androchowicz, R.	2,121 65	Boan, J. A.	538 81	Busch, J. A.	902 50
Armbruster, W. V. ...	1,009 69	Bock, W. G.	2,635 83	Byers, J. W. F.	740 50
Atkinson, D. R.	819 20	Boot, S.	1,868 25	Callaghan, J. F.	1,126 78
Aupperle, H. A.	1,027 35	Bourgeois, A.	518 75	Cameron, A. B.	919 79
Bajoras, A.	1,129 50	Bow, J.	528 80	Cameron, R. J.	1,197 08
Baker, N.	606 41	Bowlen, B. J.	576 50	Campbell, C. G.	1,157 69
Ballantyne, A. K.	763 73	Boyle, R. J.	627 55	Campbell, G. G.	1,129 43
Balmer, J. L.	1,468 44	Brack, G. J.	596 76	Campbell, I. M.	707 82
Baraniuk, N.	1,177 25	Bratina, W. J.	589 25	Campbell, J. S.	1,069 75
Baril, I. J.	1,465 96	Broughton, W. K. ...	608 08	Carlsen, O. J.	1,849 32
Barlow, D.	1,017 63	Brown, H. C.	3,087 43	Carpenter, M. F.	1,135 73
Beaven, W.	524 75	Brown, H. W.	1,566 34	Catterall, F.	612 25
Bell, G. A.	1,947 88	Brown, M. D.	1,016 44	Chambers, E. J.	626 15
Bentz, F. J.	610 91	Brown, O.	597 20	Chambers, W. A. ...	714 15
Beynon, G. A.	1,263 83	Brown, R. B.	1,123 41	Chang, P. C.	839 50
Bigg, R. L.	558 67	Bruce, G. C.	982 17	Clark, J. A.	896 75

PUBLIC ACCOUNTS, 1950-51: PART II

	Travelling expenses		Travelling expenses		Travelling expenses
Clark, R. G.	682 65	Gardner, T. M.	881 80	Huckvale, C. C.	1,197 35
Clarke, A. E.	1,374 59	Gemmell, K.	689 45	Huddleston, W. M. .	2,186 99
Clifford, D. E.	1,324 70	Gemmell, L. G.	636 15	Humphrey, F.	733 98
Coakwell, S. W.	982 45	Geremia, J. B.	1,302 54	Hungness, E.	1,234 85
Codd, B.	722 85	Gibbons, E. J.	1,265 25	Hunka, M.	2,763 79
Colclough, R. F.	533 75	Gibbs, W. F.	1,972 94	Hyndman, P.	603 31
Coles, J. R.	898 12	Gieg, G. L.	1,310 65	Hyska, W. B.	682 59
Collins, J. P.	1,372 09	Gieg, G. P.	950 50	Ingles, C.	593 82
Colpitts, C.	630 40	Gillespie, C.	511 28	Irving, J. H.	1,883 83
Colton, A. E. W. .	929 00	Gillespie, J. B.	1,074 02	Irwin, L.	532 45
Copos, C.	585 29	Gillespie, W. M.	2,392 10	Jesty, G. A.	921 00
Cowan, C.	1,774 16	Gillet, C.	840 42	Johnson, J. D.	522 75
Cross, R. A.	1,344 64	Glendenning, L. W. .	2,833 94	Johnson, J. V.	1,107 77
Croteau, R.	538 60	Glubrecht, G. T.	1,349 75	Johnson, L. V.	528 18
Cruikshank, P. O. .	886 46	Goodwin, K. V.	674 40	Jonah, B. R.	1,285 13
Cunningham, J. A. .	940 24	Goodwin, T. E.	1,300 74	Jonah, V. W.	590 52
Daurie, A. W.	1,648 40	Gould, C. F.	1,625 51	Jones, A. L.	1,212 42
Davidge, L. H.	674 76	Gould, G. H.	1,338 90	Jones, R. C.	628 18
Davidson, H. B.	1,209 74	Graham, J. H.	1,039 54	Joughlin, E. A.	1,290 35
Davie, A. A.	581 00	Graham, R. C.	1,566 77	Kavulak, A.	741 58
Davie, A. C.	762 03	Gray, W. D.	1,693 98	Kelly, E. J.	1,054 50
Davis, E. G.	2,504 00	Greenlay, D. L. W. .	631 83	Kempnerman, H. J. .	598 00
Davis, R. G.	682 57	Greenlay, V. R.	865 70	Kennedy, L. C.	515 13
Dawson, D. R.	807 90	Grimsen, M.	504 70	Kennett, D. A.	1,484 50
Deagle, M. H.	571 10	Grudniski, P. J.	1,182 20	Kenney, B. B.	3,170 53
Denning, C. O.	1,070 99	Guest, G. R.	864 00	Kerner, W.	1,348 90
Diemal, A.	565 05	Hacking, R. V.	559 25	Keturakis, C. L.	1,062 15
Dishan, D.	778 45	Hagerman, T. P.	1,660 67	Keyworth, W. A.	2,458 60
Dixon, C.	2,400 81	Hall, H.	895 91	Kingdon, J. S.	540 43
Doud, L.	567 25	Halladay, G.	1,399 85	Kirk, D. W.	1,093 87
Douglas, C. S.	780 30	Hamilton, W. G.	597 40	Kirtan, N. D.	1,971 80
Downing, D. R.	502 34	Hanbury, M. D.	578 89	Knapik, L. J.	621 32
Drought, B.	1,376 03	Haney, H. M.	766 75	Knight, K. M.	891 58
Drought, E. F.	811 59	Hansen, J. H.	1,178 60	Knolwes, G. W.	2,688 32
Durick, F. T.	714 55	Hargrave, R. S.	1,045 62	Kober, W.	776 50
Durrant, E. F.	1,144 83	Harkness, G.	679 99	Koehn, A.	764 95
Eagles, B. L.	906 90	Harris, C. F.	865 25	Koehn, J.	841 37
Eccles, W. J.	1,027 20	Harrison, D. W.	711 40	Kolodziej, A.	712 40
Edmiston, K. W.	900 90	Hart, G. F.	777 09	Kovaluk, M. A.	725 44
Ehrhardt, J. F.	704 23	Hartle, E. W.	1,101 23	Kozak, J. N.	2,130 27
Ell, A. F.	1,098 00	Hasegawa, H.	1,183 25	Kramer, S. J.	789 49
Ell, T. G.	608 25	Hattie, R. G.	721 13	Kroeger, L. J.	556 43
Enns, D.	775 24	Haughian, C. J.	1,137 72	Kuffner, J. B.	545 72
Ens, H.	635 33	Hawker, A. E.	1,516 24	Laing, D.	1,086 84
Ervin, W.	656 63	Haymond, G.	1,924 32	Lamb, K. N.	1,352 83
Evans, G. R.	952 74	Heinrichs, P.	925 00	Lapp, H. M.	1,366 68
Eveson, S. P.	1,175 95	Helmer, L. E.	600 42	LaRoque, J. Z.	1,122 64
Falk, A. W.	2,791 77	Henderson, A.	693 15	LaRose, M.	1,829 71
Falloon, R. J.	1,142 05	Hickie, H.	742 97	Lasell, W. D.	878 00
Famulak, A.	569 00	Hill, C.	813 29	Lawrence, B. A.	1,380 68
Fawcett, C. D.	644 20	Hill, M. G.	714 00	Leddy, J.	560 35
Fidler, D. E.	638 45	Hill, R. A.	826 50	Lee, W. F.	911 85
Flood, J.	642 00	Hillock, G.	1,703 03	Legge, R. H.	516 75
Forrest, J. A.	830 33	Hinman, D. A.	1,122 50	Lepage, A. N.	669 56
Forrester, A. L.	1,041 85	Hitcherick, S. E.	1,167 41	Lescinska, K.	984 90
Forsyth, G. T.	1,677 57	Hoel, A. W.	659 50	Lestashyn, W. C. .	603 29
Frail, G. E.	547 95	Hogg, J. A.	1,159 62	Lettner, W.	655 58
Frances, D. C.	751 60	Holroyd, A. W.	635 70	Light, J. C.	1,076 91
Francis, R. L.	872 94	Horlacher, B.	580 50	Lind, D. B.	1,137 51
Fraser, D. A.	1,342 90	Hornby, D. M.	1,100 97	Lissel, K. M.	721 61
Frey, G.	550 95	Howard, R.	1,148 82	Loewen, C.	1,059 70
Friesen, A.	1,297 20	Howatt, A.	2,050 73	Long, W. C.	726 61
Fritzsche, F. A.	679 00	Hrynkiw, P.	1,143 75	Lord, C. V.	1,294 42
Furber, R. H.	1,335 72	Huber, F. S.	515 71	Lund, C. O.	668 00

	Travelling expenses		Travelling expenses		Travelling expenses
MacAlister, A.	850 91	Nord, P.	1,304 06	Sandbeck, M.	744 40
MacAuley, D.	565 28	Norman, A.	638 28	Sanderson, L. W. ...	1,187 10
MacClindon, D. J. ...	1,277 84	Olafson, E. A.	1,514 08	Sangster, K.	714 50
Machuga, W.	584 97	Opanavicius, L.	948 75	Scott, L. D.	504 35
MacKay, G. H.	994 20	Ormiston, R. W.	926 40	Seymour, R.	637 75
MacKenzie, J.	1,045 00	Orr, L. G.	659 71	Shannon, M.	533 21
MacKenzie, R. M.	513 12	Overgaard, E.	854 42	Shepansky, M.	604 77
MacMurchy, D. B.	711 95	Paine, D. H.	619 08	Shields, S. F.	1,295 04
MacNaughton, D. ...	521 45	Palmer, R. H.	1,658 14	Sidler, J. J.	963 05
Magosse, R.	2,149 73	Paraschuk, S.	694 51	Simpson, G. C.	1,820 80
Maloney, A.	1,659 22	Parkinson, J. E.	727 81	Simpson, J. E.	724 66
Mang, P. E.	539 90	Patterson, D. A.	828 53	Skelton, M. R.	752 00
Mann, R. G.	735 13	Pawliw, W.	706 50	Slack, C. H.	1,674 07
Marjerison, N. W. ...	579 60	Peace, M. J.	658 19	Smith, G. M.	602 31
Marshall, J.	1,014 36	Pendergast, J.	1,597 52	Smith, J. G.	2,691 51
Martin, D. A.	986 93	Penny, D. H.	1,296 57	Snider, G. A.	524 25
Mathison, A. T.	673 50	Peters, G.	1,052 70	Speer, E. W.	735 90
Matthews, C.	828 85	Peters, N.	695 36	Stanton, C. R.	1,060 45
Maunder, A.	883 40	Peterson, G. E.	523 75	Stewart, D. A.	826 34
McCallum, G. A.	583 65	Petruk, N. T.	729 15	Stewart, W. G.	652 34
McCarthy, L. W.	1,216 92	Pettinger, W.	521 76	Stillwell, M. E.	1,173 53
McDonald, H. M.	1,090 12	Pfisterer, W.	914 40	Stone, C. O.	791 35
McDonald, R. D. ...	974 15	Pickering, M. D.	506 00	Stratychuk, W. F. ...	825 38
McDonald, R. M.	1,126 29	Pigot, P.	773 00	Strobiski, A.	834 15
McDougall, A. J.	1,146 97	Pinchbeck, T. H. ...	628 12	Struthers, J. K.	543 40
McDougall, G.	533 01	Pinder, R. A.	704 00	Stuart, T. R.	2,776 99
McHenry, C. K.	595 05	Polderman, J.	690 50	Stubbs, A. C.	1,058 75
McIntyre, H. H.	1,187 23	Pook, E. A.	589 50	Stutchbury, J. F. ...	2,058 60
McKenzie, D. E.	662 10	Porteous, W. L.	1,128 50	Sullivan, M.	519 85
McKinnon, W. A.	2,782 77	Porter, A. R.	607 11	Swinton, R. G.	505 19
McLeod, D. A.	808 03	Poulin, L. G.	1,425 88	Switzer, J. E.	1,127 51
McMahon, T. F.	990 51	Price, G. C.	503 23	Tait, R. M.	676 99
McMorine, J. C. S. ...	1,374 72	Primus, L. D.	1,029 20	Taylor, L. H.	1,153 20
McMurtry, W. S.	769 35	Proctor, P. F.	824 39	Taylor, R. W.	820 20
McNeil, D. A.	1,505 80	Ragan, J. M.	1,746 69	Tenberg, R. I.	933 54
Metz, N. L.	1,090 99	Ramsay, C.	616 65	Tessier, R. H.	747 99
Meunier, A.	1,063 90	Rapp, E.	978 25	Thielen, L. J.	641 55
Meyers, B.	1,152 75	Reed, E.	842 11	Thomas, J.	509 90
Mildenberger, J.	2,198 59	Reed, G. P.	2,030 99	Thomson, M.A.	873 30
Millar, L.	1,188 35	Rice, J. D.	2,040 48	Thomson, W. B.	3,154 74
Miller, T. H.	699 87	Riesen, H. G.	2,193 07	Thorburn, S. J.	1,666 96
Mills, W. O.	968 50	Riffel, C. P.	522 97	Thorson, R. W.	991 50
Milne, J. R.	1,270 01	Ringheim, A. S.	1,350 78	Tomecko, S. V.	940 26
Milne, R. A.	766 24	Ripley, C. F.	540 95	Topham, H. L.	1,928 83
Minion, G. D.	747 75	Robinson, G.	1,215 85	Trenholm, I. B.	518 76
Mitchell, J. H.	3,179 87	Robinson, G. S.	859 38	Trotter, J. L.	877 25
Moore, C. M.	1,758 65	Robinson, R. L.	1,956 58	Tschida, J.	721 35
Moore, J. C.	2,156 17	Roden, M. A.	988 43	Tullis, D. W.	1,604 72
Moore, J. E.	811 70	Rodgers, B. A.	1,238 10	Turnbull, W. J.	1,152 65
Moulding, M. A.	2,872 31	Rodgers, H.	929 50	Turner, A. H.	520 33
Mowbray, W. T.	1,312 21	Rogers, W. W.	2,639 59	Tustin, T. G.	547 03
Mowchenko, M.	914 03	Rose, D. E.	1,092 42	Ulrich, V. G.	1,368 82
Muirhead, J. L.	2,227 93	Ross, H. E.	672 09	Urguhart, R.	543 74
Mumford, G. T.	1,480 10	Ross, L. J.	1,439 82	Van Luven, H. M. ...	1,630 61
Mumford, H. M. ...	980 91	Ross, N. D.	1,865 97	Van Orman, S. H. ...	2,297 83
Munro, A.	1,260 70	Rowbotham, L. H. S.	1,599 12	Veraart, R.	689 96
Munro, J. K.	1,319 92	Rudland, A.	1,261 98	Wadden, C. A.	1,415 27
Murphy, A. W.	759 69	Russell, A.	716 71	Wadden, R. L.	1,166 45
Murray, J.	606 93	Rutley, G. W.	1,159 31	Wade, P. C.	2,082 99
Nagy, J.	521 86	Ruus, A.	506 00	Walker, R. M.	1,652 30
Needrum, C.	1,506 21	Ryan, A. L.	676 35	Wallace, B. H.	1,138 85
Nesbitt, J. R.	1,475 53	Rycroft, D. F.	611 79	Watson, J. G.	1,045 22
Neubauer, R. J.	1,110 70	Sacuta, W.	608 40	Waugh, J. P.	1,789 75
Nicholson, W.	1,128 22	Salkeld, L. E.	943 45	Way, E. M.	1,322 83

	Travelling expenses		Travelling expenses		Travelling expenses
Wayling, T. G.	703 65	Williams, G. D.	1,127 73	Young, A. W.	550 00
Welikotney, A.	843 28	Williams, G. P.	1,127 11	Young, J. W.	977 91
Wenzel, G.	594 55	Williams, L. E.	932 77	Youngman, J. D. ...	1,004 06
Wheeler, A. E.	561 00	Williams, R. W.	538 35	Youngman, R.	1,291 82
Whelan, J. F.	1,637 85	Wilson, L. M.	546 34	Zahorski, E.	1,640 74
Whelihan, J. A.	1,123 13	Wilson, R. A.	2,634 17	Zatrepalek, G.	1,419 52
Whittaker, J. T.	992 21	Wong, C.	767 24	Zubko, V. F.	661 98
Whitton, R. C.	2,180 79	Wright, I. R.	1,233 85	Zurowski L. R.	819 01
Wiens, P. G.	745 08				

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Advance Lumber Co. Ltd., Lethbridge, Alta., \$20,950.60; Aero Surveys Ltd., Vancouver, \$11,027.07; Alberta Government Telephones, Edmonton, \$10,587.78; Armeo Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$39,831.65; J. H. Ashdown Hardware Co. Ltd., Winnipeg, \$24,900.85; Assiniboia Engineering Co. Ltd., Calgary, Alta., \$255,888.19; Atlas Lumber Co. Ltd., Lethbridge, Alta., \$31,839.84; T. M. Ball Lumber Company Limited, Saskatoon, Sask., \$14,139.88; Beaver (Alberta) Lumber Limited, Calgary, Alta., \$86,728.61; Bell Telephone Company of Canada, Montreal, \$29,283.24; Bill's Transfer, Swift Current, Sask., \$27,634.05; Bird Construction Company Limited, Regina, \$32,653.28; Bovill & Hann, Smithers, B.C., \$60,485.58; Bowman Brothers Limited, Saskatoon, Sask., \$16,396.63; Brabant Bros. Ltd., Winnipeg, \$11,000; British American Oil Co. Limited, Toronto, \$69,113.43; University of British Columbia, Vancouver, \$11,559.01.

Caldwell Construction Company, Fredericton, N.B., \$10,095.76; Government of Canada—Department of National Health and Welfare, \$12,030; Department of Public Printing and Stationery, \$755,032.39; Canada Cement Company Limited, Montreal, \$191,079.24; Canada Creosoting Company, Limited, Calgary, Alta., \$19,543; Canada Packers Limited, Toronto, \$16,679.74; Canadian Advertising Agency Limited, Montreal, \$28,472.83; Canadian Fairbanks-Morse Co. Limited, Montreal, \$67,916.05; Canadian General Electric Co. Limited, Toronto, \$16,404; Canadian Industrial Alcohol Company, Limited, Montreal, \$11,486.17; Canadian Industries Limited, Montreal, \$25,535.55; Canadian Kodak Sales Limited, Toronto, \$17,821.08; Canadian Laboratory Supplies Limited, Montreal, \$55,814.78; Canadian National Railways, Montreal, \$53,139.74; Canadian National Telegraphs, Montreal, \$14,891.67; Canadian Pacific Express Co., Montreal, \$15,605.94; Canadian Pacific Railway Company, Montreal, \$48,140.95; Canadian Wood Pipe & Tanks, Vancouver, \$69,613.07; Capital Hardware, Ottawa, \$22,168.20; Walter A. Carveth Limited, Toronto, \$10,157.25; Cave & Company Limited, Vancouver, \$36,356.45; Central Alberta Cattle Breeders' Association, Lacombe, Alta., \$17,932; Central Motors, Agassiz, B.C., \$10,200.64; Central Scientific Company of Canada Limited, Toronto, \$49,839.10; R. K. Chappel, Amherst, N.S., \$17,889.35; M. A. Condon & Sons, Kentville, N.S., \$67,987.66; Connaught Medical Research Laboratories, Toronto, \$75,304.56; Continental Construction Ltd., Regina, \$36,392.25; Contractors' Supplies, Regina, \$19,196.88; George A. Crain & Sons, Ltd., Ottawa, \$150,231.40; Crane Limited, Montreal, \$26,533.37; R. E. Creelman, Saskatoon, Sask., \$12,607.75.

Davidson Enman Lumber Ltd., Lethbridge, Alta., \$19,999.23; Wm. Dawson Subscription Service Limited, Toronto, \$12,190.91; Deer Creek Livestock Co. Limited, Milk River, Alta., \$10,150; Dinsmore-McIntire Ltd., Windsor, Ont., \$531,418.79; Dominion Bridge Company, Limited, Montreal, \$177,214.93; Dominion Motors Limited, Edmonton, \$19,966.96; Doncaster Construction Co. Ltd., Edmonton, \$85,648.98; The T. Eaton Co. Limited, Toronto, \$21,646.86; The Edmonton Exhibition Association, Limited, Edmonton, \$21,062.50; Wm. Edstrom Ltd., Vancouver, \$15,272.71; Firestone Tire & Rubber Company of Canada, Limited, Toronto, \$15,692.11; Fisher Scientific Company Limited, Montreal, \$63,904.40; Donald K. Forbes, Regina, \$47,406.59; Frontier Lumber Co. Limited, Grande Prairie, Alta., \$10,451.56; W. F. Fuller Machinery Company Ltd., Regina, \$25,776.05; R. J. Fyfe Equipment, Regina, \$67,295.67.

G. M. Gest Limited, Toronto, \$11,502.42; Good & House, Macleod, Alta., \$33,597.96; The Goodyear Tire & Rubber Co., Toronto, \$16,114.44; P. W. Graham & Sons, Moose Jaw, Sask., \$22,044.60; Chas. A. Guenetie, Kapuskasing, Ont., \$49,377.12; Hennessy & Spicer, Newport, N.S., \$65,473.88; Hoover Machine Co. Ltd., Edmonton, \$10,543.70; David Howrie Limited, Vernon, B.C., \$25,919.72; Hoyt Hardware Limited, Lethbridge, Alta., \$13,313.22; Imperial Oil Limited, Toronto, \$170,487.32; Industrial Insulators Limited, Saint John, N.B., \$15,195; John Inglis Co. Ltd., Toronto, \$101,929.52; Interior Contracting Co., Ltd., Penticton, B.C., \$182,495.40; International Harvester Company of Canada, Limited, Hamilton, Ont., \$14,321.39; The Island Construction Limited, Charlottetown, \$20,532.78; Kamloops Lumber Co. (1948) Ltd., Kamloops, B.C., \$10,222.70; Kenney Construction Co. Ltd., Yarmouth, N.S., \$52,746.75; Ketchum Manufacturing Co. Limited, Ottawa, \$60,852.78; Keyes Supply Company Limited, Ottawa, \$10,676.36; Kilborn Engineering

Limited, Toronto, \$11,000; Kramer Tractor Company, Regina, \$42,233.89; J. J. Lamb, Grande Prairie, Alta., \$13,617.80; Eric Larsen, North Kamloops, B.C., \$12,150.95; V. Leclerc, Marquette, Man., \$11,257.50; G. W. Ledingham & Co. Ltd., Vancouver, \$29,673; Lord & Burnham Co., Limited, St. Catharines, Ont., \$375,774.93.

J. C. Mabley, Taber, Alta., \$52,341.59; Major Aluminum Products (Canada) Ltd., Lethbridge, Alta., \$10,062.26; Malcolm Construction Co. Ltd., Winnipeg, \$16,292; Maple Leaf Milling Co., Limited, Toronto, \$22,943.04; Marshall-Wells Company Limited, Saskatoon, Sask., \$53,071.67; McColl-Frontenac Oil Co. Ltd., Toronto, \$46,434.27; Kenneth McDonald & Sons Limited, Ottawa, \$13,589.97; L. A. McKenzie Construction Co. Ltd., Kelowna, B.C., \$30,879.45; McLarty Bros. & Brodie, Sault Ste. Marie, Ont., \$288,997.79; McMillan & McLachlan, Moose Jaw, Sask., \$12,372.74; George Mills & Sons Limited, Minto, N.B., \$37,907.88; Modern Construction Ltd., Moncton, N.B., \$34,795.98; Monarch Lumber Co. Limited, Sutherland, Sask., \$30,375.54; Mumford Medland Ltd., Winnipeg, \$17,551.27; Murray & Paul Construction, Lethbridge, Alta., \$38,821.

M. H. Neilson, Halkirk, Alta., \$11,667.77; Newton Motors, Swift Current, Sask., \$11,067.89; Nodwell Bros. Ltd., Calgary, Alta., \$72,301.84; Northern Wood Preservers (Sask.) Ltd., Prince Albert, Sask., \$35,101.68; Northwest Construction Co., Ltd., Regina, \$49,997.95; O'Dell Construction Company Limited, Fredericton, \$40,615.46; Ontario Hughes-Owens Co., Limited, Ottawa, \$23,072.94; J. R. Paisley Steel Buildings Limited, Regina, \$11,113.82; Patterson Motors Limited, Ottawa, \$13,843.09; Reg. Pearen Construction, Brandon, Man., \$41,075.18; H. H. Pederson, Swift Current, Sask., \$19,337.30; Pemberton Express, Pemberton, B.C., \$16,674.39; Philips Industries Limited, Montreal, \$13,418.95; Photographic Survey Corporation, Ltd., Toronto, \$21,260.92; R. E. Postill and Son, Vernon, B.C., \$100,157.43; Pyramid Motor Sales, Ltd., Lethbridge, Alta., \$22,406.83; A. Rankin, Hanley, Sask., \$11,604.50; Revelstoke Sawmill Co., Ltd., Calgary, Alta., \$59,626.04; Riddle & Connor, London, Ont., \$11,638.50; Ritchie Feed & Seed Co., Ottawa, \$38,908.70; Ross M. Rodger Company, Regina, \$33,466.72.

Saskatchewan Cattle Breeders' Association, Regina, \$28,840; Saskatchewan Government Telephones, Saskatoon, Sask., \$19,571.52; University of Saskatchewan, Saskatoon, Sask., \$19,651.26; Security Lumber Company Limited, Moose Jaw, Sask., \$18,482.08; Shell Oil Company of Canada, Limited, Montreal, \$12,615.99; Steele Briggs Seed Co., Limited, Regina, \$11,980.61; Stratton Engineering Company, Winnipeg, \$105,051.03; City of Swift Current, Sask., \$17,298.98; Tanner & Eyjolfson, New Westminster, B.C., \$36,619.35; Terminal Construction Co. Ltd., Middleton, N.S., \$19,441.09; K. R. Tracey, Moose Jaw, Sask., \$23,587.05; Trans-Canada Air Lines, Montreal, \$53,551.25; United Grain Growers Limited, Calgary, Alta., \$13,202.91; United Trailer Co., Calgary, Alta., \$26,602.23; Walker-Wallace Limited, Toronto, \$10,182.55; M. L. Wallace, Wolfville, N.S., \$23,232.83; Waterous Ltd., Calgary, Alta., \$11,526; J. G. Webster, Truro, N.S., \$43,486.70; Ross P. Wellings, Regina, \$50,630.66; W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$213,756.69; Welton Construction Ltd., New Minas, N.S., \$40,986.28; H. A. Werning, Penticton, B.C., \$11,740; Westeel Products Limited, Calgary, Alta., \$14,917.55; Western Canada Hardware Limited, Lethbridge, Alta., \$12,617.53; Western Tractor & Equipment Ltd., Regina, \$75,770.17; Western Water Wells, Calgary, Alta., \$29,646.30; Wheaton Brothers Limited, Moncton, N.B., \$23,393.73; A. P. Wheelock, Regina, \$14,859.07; White Lumber, Belleville, Ont., \$10,859.53; Wood Motors Limited, Fredericton, \$13,458.78; Nick Zeller, Medicine Hat, Alta., \$14,388.75.

Appendix

AGRICULTURAL PRICES SUPPORT BOARD

Reconciliation as at March 31, 1951

Government of Canada:			
Agricultural Prices Support Account—Working Capital			
Advances			1,743,514 89
Deduct—			
Net Loss, on basis of "Cash Transactions"			
—for the year ended March 31, 1950	3,621,329 36		
Less—recovered from Vote 652 (1950-51)	3,484,917 15		
		136,412 21	
—for the year ended March 31, 1951, as per Statement			
of Operations		1,607,102 68	
			\$ 1,743,514 89
			nil

NOTE.—A Parliamentary Appropriation of \$1,743,515 has been provided in the fiscal year 1951-52, in order to recoup the "Agricultural Prices Support Account" for the Net Loss.

Statement of Operations, on basis of "Cash Transactions", for the year ended March 31, 1951

Sales		35,295,712 89	
Deduct—			
Cost of Goods Sold:			
Inventory, as at March 31, 1950	17,492,451 77		
Purchases	17,645,653 26		
Processing Costs	65,980 89		
		35,204,085 92	
Operating Margin		91,626 97	
Expenses:			
Storage	866,752 82		
Handling	143,423 62		
Weighing and Grading	14,548 77		
Transportation	646,430 45		
Commissions	7,121 38		
Advertising	13,847 16		
Telephone and Telegraph	5,533 00		
Miscellaneous	832 33		
		1,698,489 53	
Net Loss re products acquired by the Board		1,606,862 56	
Add—			
Price Support in respect of products not acquired by the Board		240 12	
Net Loss for the year ended March 31, 1951		\$ 1,607,102 68	

AGRICULTURAL PRICES SUPPORT BOARD—*Concluded*

Summary showing break-down of Net Loss, by Products, for the year ended March 31, 1951

Losses:			
1949 Butter	1,910,097 79		
1949 Honey	158,659 24		
1949 Skim-milk Powder (expenditures subsequent to closing of the books for 1949-50)	353 25		
			2,069,110 28
Profits:			
1950 Butter	459,855 00		
1949 Cheese	2,392 72		
			462,247 72
Net Loss re products acquired by the Board.....			1,606,862 56
Add—			
Price Support in respect of products not acquired by the Board—			
Apples shipped to the United Kingdom—1949 Crop (expenditures subsequent to closing of the books for 1949-50)			240 12
Net Loss for the year ended March 31, 1951			\$ 1,607,102 68

1950-51
PUBLIC ACCOUNTS

PART II
B

AUDITOR GENERAL'S OFFICE

Details of
EXPENDITURES AND REVENUES

AUDITOR GENERAL'S OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	573,777 34
Revenues—	
Ordinary	25,140 95
Net Charge	\$ 548,636 39

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
B-2	Stat.	Salary of the Auditor General.....	15,000 00	15,000 00	15,000 00
B-2	46	Salaries and Expenses of Office.....	578,762 00	558,777 34	545,643 96
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			1,160 00
		Total Ordinary.....	\$ 593,762 00	\$ 573,777 34	\$ 561,803 96

Salary of the Auditor General, Watson Sellar, Consolidated Revenue and Audit Act, c. 27, 1931.....	\$ 15,000 00
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Vote 46 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries and Wages	523,018 00	511,018 00	499,095 33
Express, Freight and Cartage	750 00	750 00	246 43
Telephones, Telegrams and Postage	600 00	600 00	576 80
A Printing, Stationery and Office Equipment	18,194 00	20,194 00	19,500 76
Travelling Expenses	35,000 00	45,000 00	38,924 46
Sundries	1,200 00	1,200 00	433 56
	\$ 578,762 00	\$ 578,762 00	\$ 558,777 34

Under the provisions of the Consolidated Revenue and Audit Act, c. 27, 1931, the Auditor General is responsible for the examination and audit of the accounts of Canada. This vote was provided to defray the administrative costs of his Office.

As at March 31, 1951, there were 162 salaried employees being paid from this vote, of whom 129 were permanent and 33 temporary.

A Includes an amount of \$10,738.66 paid to the Department of Public Printing and Stationery.

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Services and Service Fees	12,655 62	12,678 50
B Refunds of Previous Years' Expenditure	11,749 83	
C Miscellaneous	735 50	741 53
Total Ordinary	\$ 25,140 95	\$ 13,420 03

Details

Ordinary Revenue—		
A Services and Service Fees: Recovery of salaries of certain employees for auditing services rendered to: Bank of Canada, \$8,500; United Nations, \$4,155.62		12,655 62
B Refunds of Previous Years' Expenditure: Refund of expenses incurred in the audit of United Nations' accounts		11,749 83
C Miscellaneous		735 50
Total Ordinary	\$ 25,140 95	

Certified correct.

WATSON SELLAR,
Auditor General.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hopkinson, J., Asst. Auditor General..	\$ 8,000 00		Howard, W. V.	5,208 00	
Adamson, A. O.	6,120 00		King, B. R.	6,120 00	
Carrothers, E. A.	5,208 00	\$ 735 50	Long, G.	5,208 00	754 89
Casselman, W. H.	6,120 00		Millar, B. A.	5,208 00	
Crowder, E. S.	5,208 00		Price, F. L.	6,120 00	
Crowley, H. G.	5,208 00		Stevenson, M. I.	6,120 00	
			Stokes, A. B.	5,208 00	828 32

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Becker, A. A.	\$ 841 84	Gollop, R. H.	1,643 14	Magee, R.	875 75
Beeman, A. L.	1,088 70	Gosselin, J. S.	975 66	Nash, J. J.	867 75
Belanger, F. A.	793 98	Harris, A.	936 46	Robertson, R. S. ...	1,685 12
Cheney, C. E.	2,453 48	Huppe, J. B. D. ...	1,716 37	Sayers, L. G.	1,808 82
Colson, E. M.	1,302 19	Irvine, J. V.	1,439 51	Selwood, C. E.	718 11
Dixon, F. A.	686 50	Ker, G. W.	818 60	Sutter, W. A.	511 15
Douglas, J. R.	1,712 41	Kilgour, A. M.	1,561 12	Wanzel, W. A.	606 30
Forrest, H. L.	505 01	Legault, J. E. E. ...	621 00	Watson, C. G.	920 37
Gilhooly, C. F.	620 15	Lumsden, J. G.	665 42	Yusak, W.	642 98
Gollinger, J. A. ...	592 85				

1950-51
PUBLIC ACCOUNTS

PART II
C

CHIEF ELECTORAL OFFICER

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

CHIEF ELECTORAL OFFICER

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	276,925 31
Revenues—	
Ordinary	3,001 30
Net Charge	<u>\$ 273,924 01</u>

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
C-2	Stat.	Salary of the Chief Electoral Officer.....	10,000 00	10,000 00	10,000 00
C-2	Stat.	Expenses of Elections.....	198,466 32	198,466 32	4,328,118 76
C-3	Stat.	Expenses of Elections, Printing and Material...	24,037 74	24,037 74	48,628 59
C-3	47	Salaries and Expenses of Office.....	45,515 00	37,754 58	63,028 91
PENSIONS AND OTHER BENEFITS					
C-3	Stat.	Annuity to Jules Castonguay.....	6,666 67	6,666 67	3,261 68
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			3,069 56
		Total Ordinary.....	\$ 284,685 73	\$ 276,925 31	<u>\$ 4,456,107 50</u>

Salary of the Chief Electoral Officer, Nelson Castonguay, Dominion Elections Act, c. 46,

1938, as amended.....\$ 10,000 00

Expenses of Elections—Dominion Elections Act, c. 46, 1938, as amended.....\$ 198,466 32

The tariff of fees, costs, allowances and expenses paid to Election Officers and other persons employed in the conduct of elections held after June 30, 1948, is governed by the 1948 Amendment (c. 46, 1948) to the Act and P.C. 3221, July 20, 1948. The tariff in respect of printing the lists of electors as allowed by the above Order in Council was amended by P.C. 2139, April 20, 1949.

A statement of expenditures by electoral districts is given in tabular form as an Appendix to this section

Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938, as amended\$ **24,037 74**

The above authority provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. All payments were made to the Department of Public Printing and Stationery.

Vote 47 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	38,265 00	38,265 00	35,012 10
Printing, Stationery and Office Equipment	750 00	1,250 00	980 01
Travelling Expenses	1,500 00	1,500 00	846 74
Sundries	5,000 00	4,500 00	915 73
	<u>\$ 45,515 00</u>	<u>\$ 45,515 00</u>	<u>\$ 37,754 58</u>

This vote was provided for the administrative expenses of the office of the Chief Electoral Officer.

As at March 31, 1951, there were 13 salaried employees being paid from this vote, of whom 8 were permanent and 5 temporary. E. A. Anglin was receiving a salary at the annual rate of \$6,000 on that date.

PENSIONS AND OTHER BENEFITS

Annuity to Jules Castonguay, Dominion Elections Act, c. 46, 1938, as amended\$ **6,666 67**

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Refunds of Previous Years' Expenditure	1 30	
Miscellaneous (Forfeiture of candidates' election deposits).....	3,000 00	72,010 00
Total Ordinary	<u>\$ 3,001 30</u>	<u>\$ 72,010 00</u>

Certified correct.

N. CASTONGUAY,
Chief Electoral Officer.

OPEN ACCOUNTS

NOTE.—Marginal number and letter in parenthesis are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous—</i>				
Candidates' Election Deposits		\$ 6,200 00	\$ 6,200 00	

This account is used to record receipts and disbursements of election deposits. Each candidate is required to deposit \$200 with the Receiver General at the time he announces his candidature. If he is successful, or obtains half as many votes as the successful candidate, the deposit is refunded, otherwise it is forfeited to the Crown and transferred to Ordinary Revenue—Miscellaneous.

Appendix STATEMENT OF EXPENDITURES—GENERAL ELECTIONS AND BY-ELECTIONS

	Services		Travelling Expenses		Printing		Sundries		Urban Enumeration		Rural Enumeration		Polling Station Accounts		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
General Elections—																
1940.....			319 80												319 80	
1945.....			243 15										6 00		249 15	
1949.....	3,927 60		1,221 70		185 14		2,003 09				48 80		1,981 00		9,367 33	
	3,927 60		1,784 65		185 14		2,003 09				48 80		1,987 00		9,936 28	
By-Elections—																
Previous Years.....	1,964 96		59 80		405 40		424 32						12 00		2,866 48	
1950—																
Annapolis-Kings.....	1,511 94		78 30		3,915 95		269 52		409 44		3,391 85		2,826 00		12,403 00	
Broadview.....	3,232 02		69 12		5,551 78		386 63		6,579 04		5,426 56		3,881 00		19,699 59	
Cartier.....	3,786 70		56 54		5,153 07		758 83				3,770 20		3,601 00		18,782 70	
Halifax.....	5,145 70		208 82		11,584 99		694 89		9,338 88				9,175 00		39,918 48	
Hamilton West.....	3,077 00		66 65		5,503 82		388 12		6,399 52		4,130 11		4,103 00		19,538 11	
Joliette-St. Assomption-Montréal.....	1,774 80		155 95		5,079 27		233 44		1,434 88						12,808 45	
Rimouski.....	1,671 80		67 21		3,927 59		342 28		967 68		2,983 90		3,150 00		13,110 56	
St. Mary.....	2,871 26		56 55		4,987 25		605 82		5,459 28						17,779 16	
Welland.....	4,130 37		394 95		9,177 70		596 91		7,793 28		2,530 70		6,618 00		31,241 91	
General Account.....							381 60								381 60	
	27,201 69		1,154 09		54,881 42		4,658 04		38,382 00		22,233 32		37,153 00		185,663 56	
Total.....	33,094 25		2,998 54		55,471 96		7,085 45		38,382 00		22,282 12		39,152 00		198,466 32	

1950-51
PUBLIC ACCOUNTS

PART II
CC

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—		
Ordinary		20,672,564 59
Revenues—		
Ordinary	114,751 40	
Special Receipts	16,876 29	131,627 69
Net Charge		\$ 20,540,936 90

NOTE.—Revenues are shown on page CC-19 and Open Accounts on page CC-21 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
CC-3	Stat.	Minister of Citizenship and Immigration—			
		Salary and Motor Car Allowance.....	12,000 00	12,000 00	2,451 61
CC-3	48 } 657 }	Departmental Administration.....	139,448 00	127,369 38	48,709 42
CITIZENSHIP					
CC-3	49	Citizenship Registration Branch.....	198,035 00	188,992 65	176,542 90
CC-4	50 } 658 }	Citizenship Branch (Revote \$10,000).....	245,585 00	201,468 23	146,787 63
IMMIGRATION BRANCH					
CC-4	51	Administration of the Immigration Act.....	750,425 00	636,265 18	618,723 74
CC-4	52 } 659 }	Field and Inspectional Service, Canada.....	4,013,358 00	3,868,021 49	3,437,143 80
CC-5	53 } 660 }	Field and Inspectional Service, Abroad.....	954,688 00	727,450 51	901,583 40
CC-6	577	*To provide for payments to Trans-Canada Airlines.....	380,000 00	345,131 48	
INDIAN AFFAIRS BRANCH					
CC-6	54 } 661 }	Branch Administration.....	287,511 00	239,567 76	172,709 82
CC-6	55 } 662 }	Indian Agencies.....	2,783,978 00	2,184,350 38	2,149,509 89
		Reserves and Trusts—			
CC-9	56 } 578 }	Administration.....	120,647 00	104,351 56	103,891 46
CC-10	Stat.	Indian Annuities.....	322,707 00	322,707 00	311,924 00
CC-10	57 } 663 }	Welfare— Welfare of Indians.....	4,005,062 00	3,925,171 97	3,125,234 34
CC-11	58	Grants to Agricultural Exhibitions and Indian Fairs.....	7,325 00	5,441 10	4,730 58
CC-12	59 } 664 }	Education— Indian Education.....	5,139,899 00	4,848,657 01	3,653,975 71
CC-17	60 } 579 }	Grants to Residential Schools.....	2,548,798 00	2,535,514 90	2,558,981 63
CC-18	61	Grant to provide additional services to Indians of British Columbia.....	100,000 00	93,836 18	83,304 22
CC-18	62	Fur Conservation.....	339,680 00	304,319 17	202,125 32

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

CC—3

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
PENSIONS AND OTHER BENEFITS					
CC-19	Stat.	Mrs. Doris Ryckman	420 00	420 00	448 05
GENERAL					
CC-19	Stat.	Gratuities to families of deceased employees . . .	1,528 64	1,528 64	2,636 00
		Total Ordinary	<u>\$22,351,094 64</u>	<u>\$20,672,564 59</u>	<u>\$17,701,413 52</u>

LOANS, INVESTMENTS AND ADVANCES

CC-19	648	*To authorize and provide for a Special Account in the Consolidated Revenue Fund from which interest-free loans may be made.....	<u>\$ 3,000,000 00</u>
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* Complete title is shown in the following details.

Salary of Minister, Hon. W. E. Harris, Salaries Act, c. 36, 1949, 2nd Session	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	<u>\$ 2,000 00</u>

Hon. W. E. Harris received travelling expenses of \$1,378.70, which were charged to Vote 48.

Votes 48 and 657 Departmental Administration	Estimates	Allotments	Expenditures
Salaries	109,148 00	110,648 00	108,450 97
Allotted from Vote 104, Salaries, etc.	4,100 00	4,100 00	
	<u>113,248 00</u>	<u>114,748 00</u>	<u>108,450 97</u>
Freight, Express and Cartage	1,200 00	1,200 00	867 62
Telephones, Telegrams and Postage	2,500 00	2,000 00	1,460 28
Printing, Stationery and Office Equipment	10,000 00	13,500 00	12,766 09
Travelling Expenses	5,000 00	4,000 00	3,146 41
Repairs and Upkeep of Equipment	500 00	100 00	
Supplies	1,000 00	200 00	9 29
Information and Publicity	5,000 00	3,000 00	92 45
Sundries	1,000 00	700 00	576 27
	<u>\$ 139,448 00</u>	<u>\$ 139,448 00</u>	<u>\$ 127,369 38</u>

As at March 31, 1951, there were 39 salaried employees being paid from this vote, of whom 14 were permanent and 25 temporary.

CITIZENSHIP

Vote 49 Citizenship Registration Branch	Estimates	Allotments	Expenditures
Salaries	157,935 00	160,435 00	159,459 62
Allotted from Vote 104, Salaries, etc.	5,000 00	5,000 00	
	<u>162,935 00</u>	<u>165,435 00</u>	<u>159,459 62</u>
Printing, Stationery and Office Equipment	24,000 00	18,800 00	18,740 91
Microfilming of files	5,000 00	7,700 00	7,187 38
Commission on Revocation of Certificates	3,000 00	3,000 00	1,080 84
Sundries, including Telegrams, Telephones, Travelling Expenses and fees on returns of Court Clerks	3,100 00	3,100 00	2,523 90
	<u>\$ 198,035 00</u>	<u>\$ 198,035 00</u>	<u>\$ 188,992 65</u>

As at March 31, 1951, there were 79 salaried employees being paid from this vote, of whom 28 were permanent and 51 temporary.

Revenues arising from services provided through the above expenditures amounted to \$14,212.85, and included \$13,739.82 for certificates of citizenship.

Votes 50 and 658 Citizenship Branch (Revote \$10,000)		Estimates	Allotments	Expenditures
	Salaries	78,735 00	79,735 00	77,618 15
	Printing, Stationery and Office Equipment	18,000 00	18,000 00	6,116 97
	Travelling Expenses	7,000 00	9,000 00	8,163 60
	Educational and Informational Materials	108,000 00	108,000 00	84,100 67
	To provide additional facilities for Citizenship instruction ..	30,000 00	25,000 00	20,000 00
A	Sundries, including Telegrams, Telephones, Cartage, Express, Special Press Clipping Service, and other miscellaneous items	3,850 00	5,850 00	5,468 84
		<u>\$ 245,585 00</u>	<u>\$ 245,585 00</u>	<u>\$ 201,468 23</u>

As at March 31, 1951, there were 29 salaried employees being paid from this vote, of whom 13 were permanent and 16 temporary.

- A Expenditures in connection with the special press clipping service amounted to \$3,214 and included payments of \$1,040 to J. E. Hum, Ottawa and \$750 to H. U. Walden, Ottawa.

IMMIGRATION BRANCH

Vote 51 Administration of the Immigration Act		Estimates	Allotments	Expenditures
	Salaries	513,425 00	513,425 00	510,145 44
	Telephones, Telegrams and Postage	12,000 00	12,000 00	7,686 41
A	Printing, Stationery and Office Equipment	45,000 00	60,000 00	58,879 70
B	Publications and Advertising	158,000 00	143,000 00	50,870 82
	Travelling Expenses	12,000 00	12,000 00	7,019 13
	Sundries	10,000 00	10,000 00	1,663 68
		<u>\$ 750,425 00</u>	<u>\$ 750,425 00</u>	<u>\$ 636,265 18</u>

As at March 31, 1951, there were 218 salaried employees being paid from this vote, of whom 85 were permanent and 133 temporary.

- A Payments were made to the Department of Public Printing and Stationery and included \$17,074.71 for office equipment.
- B Includes the following payments to the Department of Public Printing and Stationery covering the cost of printing the following publications: *Canada Descriptive Atlas*, \$10,800 and *Farming in Canada*, \$8,128.04.

Votes 52 and 659 Field and Inspectional Service, Canada		Estimates	Allotments	Expenditures
	Salaries and Wages	3,034,358 00	3,094,358 00	3,072,462 50
	Living Allowances	35,000 00	35,000 00	19,761 45
	Telephones, Telegrams and Postage	40,000 00	65,000 00	58,097 64
A	Printing, Stationery and Office Equipment	60,000 00	113,000 00	111,211 41
	Travelling Expenses (Officers)	268,000 00	318,000 00	286,463 71
	Travelling Expenses (Deports)	41,000 00	21,000 00	16,163 24
B	Overtime	212,000 00	170,000 00	169,128 44
C	Uniforms	58,000 00	58,000 00	53,055 05
D	Provision re ordinary detentions	5,000 00	5,000 00	
E	Provision re detention, hospitalization and medical attention for Displaced Persons	100,000 00	50,000 00	20,616 26
	Equipment for new buildings and replacement of obsolete equipment	89,000 00	43,000 00	20,523 27
F	Sundries	41,000 00	41,000 00	40,538 52
		<u>\$4,013,358 00</u>	<u>\$4,013,358 00</u>	<u>\$3,868,021 49</u>

As at March 31, 1951, there were 1,221 salaried employees being paid from this vote, of whom 495 were permanent and 726 temporary.

- A Payments were made to the Department of Public Printing and Stationery and included \$37,888.91 for office equipment.

- B Those entitled to overtime are Immigration Inspectors or other employees required to perform the usual duties assigned to Immigration Inspectors, who are in receipt of an annual salary of not more than \$3,576.
- C Expenditure for uniforms is in accordance with section 75 of the Immigration Act, c. 93, R.S., which directs that uniforms shall be supplied to officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is two-thirds of the cost of the uniforms.
- D To this allotment is charged the cost of catering and canteen provisions supplied at the following ports (receipts from sale of meals and the per diem rate charged for the care of detained immigrants, etc., credited to this allotment, are shown in parentheses): Halifax, \$39,350.18 (\$45,269.30); Montreal, \$13,463.64 (\$13,550.75); Quebec, \$9,738.61 (\$10,921.84); Saint John, \$3,807.29 (\$3,870.07); Vancouver, \$5,984.82 (\$10,077.41); Victoria, \$229 (\$299.68); Winnipeg, \$1,238.45. Gross expenditures totalled \$73,811.99 while receipts amounted to \$83,989.05. The resulting credit balance of \$10,177.06 was transferred to Ordinary Revenue, Proceeds from Sales, at the close of the fiscal year.
- The salaries of cooks, waitresses, etc., are charged to the Salaries and Wages allotment.
- E Expenditure was incurred in connection with displaced persons who arrived in Canada under authorized labour movements and on unauthorized refugee ships, and who required medical attention or hospitalization prior to being granted permission to land in Canada.
- F Includes legal fees, \$5,747, of which \$2,822.25 was paid to Gustave Adam, Montreal, \$1,951.30 to Guy Favreau, Montreal, and \$565.75 to Walter S. Owen, Vancouver. Payment of rents amounted to \$5,738.75 and of freight and express, \$4,838.10.

Votes 53 and 660 Field and Inspectional Service, Abroad

	Estimates	Allotments	Expenditures
Salaries and Wages	284,688 00	302,688 00	257,939 59
Living Allowances	95,000 00	115,000 00	101,677 34
Telephones, Telegrams and Postage	36,000 00	36,000 00	31,404 07
Printing, Stationery and Office Equipment	50,000 00	60,000 00	54,541 65
Furniture and Fittings for Offices Abroad	11,000 00	33,000 00	27,643 49
Travelling Expenses	175,000 00	155,000 00	145,193 27
A Rents, Taxes, Rates, Fuel, etc.	150,000 00	145,000 00	59,596 88
B Processing and presentation of Displaced Persons outside the mandate of the International Refugee Organization	100,000 00	55,000 00	27,135 96
Repatriation of Wives and Dependents of Members of the Canadian Armed Forces	3,000 00	3,000 00	441 47
Provision to liquidate accounts for expenditures incurred by the Protecting Power and the United Kingdom Government on behalf of Distressed Canadians as the result of the war ..	20,000 00	20,000 00	
Sundries	30,000 00	30,000 00	21,876 79
	<u>\$ 954,688 00</u>	<u>\$ 954,688 00</u>	<u>\$ 727,450 51</u>

A distribution of expenditures follows: Athens, \$4,339.82; Belfast, \$9,266.53; Berne, \$14,033.47; Brussels, \$87,348.77; Copenhagen, \$13,156.85; Dublin, \$4,327.38; Glasgow, \$23,854.67; The Hague, \$38,140.86; Hanover, \$1,141.77; Head Office and General Administration, \$38,565.39, (includes payments of \$27,135.96 to the Canadian Christian Council for Resettlement of Refugees—see comment B); Hong Kong, \$42,939.65; Karlsruhe, \$67,783.43; Liverpool, \$26,078.06; London, \$183,495.05; Paris, \$78,051.38; Rome, \$47,064.32; Salzburg, \$11,717.95; Stockholm, \$36,145.16.

As at March 31, 1951, there were 203 salaried employees being paid from this vote, of whom 27 were permanent and 176 temporary.

- A Expenditures at the various offices were as follows: Belfast, \$1,112.77; Berne, \$352.46; Brussels, \$6,283.62; Copenhagen, \$1,444.63; Dublin, \$507.03; Glasgow, \$2,501.86; The Hague, \$3,501.61; Hong Kong, \$3,161.77; Karlsruhe, \$330.01; Liverpool, \$4,481.48; London, \$7,547.58; Paris, \$7,065.16; Rome, \$8,051.10; Salzburg, \$713.20; Stockholm, \$12,542.60.

The expenditure at Stockholm included \$12,138 paid under authority of P.C. 27/1470, March 23, 1951, in connection with the leasing of office accommodation.

- B Funds to provide payment for the claims of the Canadian Christian Council for Resettlement of Refugees for the 3rd and 4th quarters of the fiscal year were transferred to suspense pending the receipt of audited statements. Credit adjustments arising from the audit reduced these claims by the amount of \$8,362.88. The actual payments to the Council in the fiscal year, under authority of P.C. 19/6244 December 29, 1950, totalled \$18,773.08. The amount of \$8,362.88, representing the balance transferred to suspense, will be credited to Revenue—Refunds of Previous Years' Expenditure, in 1951-52.

Vote 577 To provide for payments to Trans-Canada Airlines of the difference in cost between air transportation and minimum tourist class ocean transportation for immigrants transported from the United Kingdom by Trans-Canada Airlines during the period November 29, 1950, to March 31, 1951.....			380,000 00
Expenditures.....			\$ 345,131 48

The total number of immigrants transported from the United Kingdom was 1,827 of whom 1,553 were adults and 274 children.

INDIAN AFFAIRS BRANCH

Votes 54 and 661 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	219,411 00	219,411 00	205,191 74
Telephones, Telegrams and Postage	4,000 00	4,600 00	4,587 94
Printing, Stationery and Office Equipment	15,000 00	15,000 00	13,104 46
Travelling Expenses	6,000 00	6,000 00	1,225 51
A Professional and Special Services	10,000 00	9,500 00	7,102 89
Repairs and Upkeep of Equipment	2,000 00	2,000 00	
Acquisition of Equipment	30,000 00	29,900 00	7,352 91
Sundries	1,100 00	1,100 00	1,002 31
	\$ 287,511 00	\$ 287,511 00	\$ 239,567 76

As at March 31, 1951, there were 77 salaried employees being paid from this vote, of whom 31 were permanent and 46 temporary.

- A This allotment includes provision for the cost of legal fees of counsel engaged to defend Indians accused of capital offences. Expenditures included the following payments of \$1,000 or over: William A. Inch, Sudbury, Ont., \$1,590.61; Lee A. Kelley, Ottawa, \$1,721.40.

Votes 55 and 662 Indian Agencies

	Estimates	Allotments	Expenditures
Salaries and Wages	957,806 00	957,706 00	909,617 79
A Allowances	40,397 00	40,497 00	40,440 00
B Supplies and Materials	98,860 00	98,860 00	73,244 53
Freight, Express and Cartage	13,455 00	13,455 00	10,672 25
Telephones, Telegrams and Postage	35,925 00	42,925 00	42,287 44
Printing, Stationery and Office Equipment	35,535 00	35,535 00	35,439 03
Travelling Expenses	212,325 00	197,825 00	158,993 82
Professional and Special Services	3,790 00	3,790 00	199 92
Meter Rates	17,685 00	17,685 00	15,043 91
Rents	5,620 00	5,620 00	4,225 40
C Repairs and Upkeep of Equipment	165,800 00	173,300 00	167,181 52
D Repairs and Upkeep of Buildings and Works	304,940 00	322,940 00	253,103 00
Acquisition or Construction of Buildings and Works, including Acquisition of Land	706,345 00		
<i>Nova Scotia</i>			
Eskasoni—			
Construction of garment factory		5,000 00	4,087 94
Construction of road through reserve		8,000 00	4,999 75
Shubenacadie—Extension of water mains		10,000 00	
Projects under \$5,000		3,000 00	2,865 83
<i>Prince Edward Island</i>			
Projects under \$5,000		4,500 00	2,201 32
<i>New Brunswick</i>			
Projects under \$5,000		200 00	196 90

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

CC-7

	Estimates	Allotments	Expenditures
<i>Quebec</i>			
Bersimis—Completion of agency residence and office		10,000 00	5,525 88
Total expenditures on this project were \$19,090.10.			
Contract (1949-50): Geo. Deschenes, \$18,745; payment, including final payment, \$5,245.			
Caughnawaga—			
Completion of agency office		500 00	500 00
Total expenditures on this project were \$11,691.70.			
Contract (1949-50): Chas. Dufresne, \$11,045; payments, including final payment, \$500.			
Construction of water supply system on Caughnawaga Reserve		28,000 00	16,428 35
Lorette—Water supply system for Indian Village		5,200 00	3,111 75
Total expenditures on this project were \$27,627.31.			
Contract (1949-50): J. Dugal, unit price basis, \$11,733.80; payments, including final payment, \$2,671.07.			
Restigouche—Purchase of 495 shares in the Bonaventure Electricity Co-Operative at \$10 per share for the construction of a transmission line (Shares held in the custody of the Minister of Finance)		4,950 00	4,950 00
St. Regis—			
Construction of garage		6,000 00	
R.C.M.P. quarters, office and cells		15,000 00	
Bridge over Bittern Creek		15,000 00	
Construction of Hamilton Island Bridge		3,300 00	3,299 73
Contract: United Counties of Stormont, Dundas and Glengarry, \$15,000; payments, \$3,299.73.			
Seven Islands—			
Completion of agency residence and office		10,000 00	7,227 95
Total expenditures on this project were \$17,574.34.			
Contract (1949-50): North Shore Construction Co., \$17,358.40; payments, including final payment, \$7,134.83.			
Water supply system for agency buildings, residential school and Indian houses		50,000 00	38,600 79
Contract: North Shore Construction Co., unit price basis; payments, \$11,755.51.			
Projects under \$5,000		10,050 00	6,808 00
<i>Ontario</i>			
Caradoc—To complete bridge over Bear Creek on Chippewa Reserve		8,000 00	6,597 00
Total expenditures on this project were \$40,335.06, of which \$26,415.76 was received in 1949-50 from the Government of the Province of Ontario as a subsidy.			
Contract (1949-50): R. A. Blyth, \$29,775; payments, including final payment, \$6,597.			
Chapleau—New road on Mount Batten Reserve		5,000 00	4,734 92
Fort Frances—Road through Northwest Bay Reserve		5,000 00	4,938 12
James Bay—Residence for Superintendent		13,063 00	13,062 33
Total expenditures on this project were \$26,197.39.			
Contract (1949-50, through the Department of Public Works): Sterling Construction Co., Ltd., cost plus 2½ per cent, \$26,197.39; payments, including final payment, \$13,062.33.			
Port Arthur—Road construction on reserve		1,000 00	
Sault Ste. Marie—Road construction on reserves		5,000 00	3,969 45
Walpole Island—R.C.M.P. quarters		20,000 00	
Projects under \$5,000		3,000 00	2,429 03
<i>Manitoba</i>			
Dauphin—			
Residence for Assistant, implement shed, barn and garage for Sandy Bay Reserve		19,700 00	
New road from Sandy Bay to highway		5,000 00	4,887 98
Fisher River—Share of cost of road, Hodgson to Dallas ..		13,900 00	13,883 25

	Estimates	Allotments	Expenditures
<i>Manitoba—Concluded</i>			
Nelson River—			
Combined office and warehouse		12,000 00	
Clark's residence		10,000 00	
Portage la Prairie—To complete construction of residence for Assistant, Swan Lake Reserve		1,000 00	1,000 00
Total expenditures on this project were \$12,931.95.			
Contract (1949-50): North American Buildings, Ltd., \$12,837.45; payments, including final payment, \$1,000.			
Projects under \$5,000		13,778 14	12,236 95
<i>Saskatchewan</i>			
Duck Lake—			
Road construction on reserves		9,000 00	1,635 08
Construction transmission line		3,214 00	
Telephone line for Muskoday, Beady's and Sandy Bay Reserves		5,000 00	
File Hills—Qu'Appelle—			
Agency warehouse		10,000 00	
Completion of roads on reserves		5,000 00	2,758 81
Meadow Lake—Office at Meadow Lake Reserve		10,250 00	
Projects under \$5,000		24,020 00	16,739 91
<i>Alberta</i>			
Fort Vermilion—To complete construction of agency office		221 86	221 86
Lesser Slave Lake—Warehouse and stable at Wabasca		5,000 00	2,688 11
Saddle Lake—			
Office in St. Paul		4,500 00	4,500 00
Completion of Assistant's residence, warehouse and barn, Kechewias Reserve		2,151 00	2,151 00
Total expenditures on this project were \$12,325.			
Contract (1949-50): Romeo Genereaux, \$11,860; payments, including final payment, \$1,686.			
Stony-Sarcee—Construction of bridge over Highwood River		20,000 00	301 00
Projects under \$5,000		9,875 00	6,008 75
<i>British Columbia</i>			
Babine—To complete construction of prefabricated residence, Hazelton, for Indian Superintendent		2,800 00	2,406 15
Total expenditures on this project were \$11,926.84.			
Contract (1949-50): Bovill and Hann, \$6,957.50; payments, including final payment, \$1,834.25.			
Bella Coola—Water supply system for Kitamaat Indian Village		10,050 00	
Cowichan—			
Share of cost, water supply for Saanich No. 1		6,500 00	5,102 53
Share of cost, water supply for Nanaimo No. 1		6,000 00	4,477 47
Sewage disposal, Nanaimo No. 1		5,150 00	5,132 97
Kamloops—River bank protection, North Thompson Reserve		5,947 30	5,947 30
Kootenay—			
Domestic water system, Lower Kootenay No. 5, Creston Reserve No. 1		9,500 00	3,345 24
River bank protection, St. Mary's River, Kootenay Reserve No. 1		8,000 00	4,009 74
Kwawkwalth—			
Residence and office		20,000 00	
Domestic water supply, Cape Mudge No. 10		11,600 00	11,103 62
Water supply system, Nimpkish Reserve No. 1		4,100 00	
Lytton—Domestic water supply, Seton Lake No. 1		6,525 00	6,425 02
New Westminster—Protection work to prevent erosion by Birkenhead River, Pemberton Reserves Nos. 8 and 10 ..		5,000 00	897 82
Nicola—Road to serve Cooks Ferry No. 9		5,000 00	4,986 20
Queen Charlotte—Water supply and fire protection		5,000 00	129 34

British Columbia—Concluded

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Skeena River—			
Water supply, Kincolith Reserve		19,400 00	11,245 08
Construction of dock for Metlakatla Band		11,500 00	10,157 84
Total expenditures on this project were \$13,620.18.			
Contract (1948-49, through the Department of Public Works): Skeena River Pile Driving Co., unit price basis, \$12,872.41; payments, including final payment, \$9,537.63.			
Stuart Lake—Residence for Assistant, Burns Lake		10,000 00	
Vancouver—			
Residence for Assistant, Pemberton		10,000 00	
Domestic water supply, Shiammon Reserve		18,000 00	10,263 01
Williams Lake—Residence for Assistant, Redstone Meadows		12,000 00	
West Coast—Water supply, Seshart Reserve No. 1		14,075 00	12,316 98
Projects under \$5,000		28,864 70	16,111 40

Northwest Territories

Fort Norman—Residence for Assistant		20,000 00	16,905 00
Projects under \$5,000		960 00	959 75
Total Acquisition or Construction of Buildings and Works, etc.	706,345 00	688,345 00	337,470 20
E Acquisition of Equipment	177,235 00	177,235 00	132,840 65
Sundries	8,260 00	8,260 00	3,590 92
	<u>\$2,783,978 00</u>	<u>\$2,783,978 00</u>	<u>\$2,184,350 38</u>

This vote was provided for the cost of administration of Regional Offices and Indian Agencies throughout Canada.

As at March 31, 1951, there were 392 salaried employees being paid from this vote, of whom 154 were permanent and 238 temporary.

A Payment is made from this allotment of (a) cash allowances in lieu of accommodation; and (b) northern allowances in accordance with the general regulations respecting such compensation.

B The expenditures from this allotment included the following: forage, \$9,542.86; fuel, \$53,141.05; provisions, \$6,083.36.

C The cost of repairs and upkeep of equipment included the following: boats, \$32,986.94; light, heat, power and water, \$9,777.03; motor cars and trucks, \$119,323.45.

A contract amounting to \$7,500 was awarded W. R. Menchions & Co., Ltd., Vancouver, for repairs to the hull of boat *M. V. Brendan*; payments, \$6,759.62.

D The expenditures comprised repair of: buildings, \$76,415.62; roads, \$142,631.86; fences, etc., \$34,055.52.

E The expenditures included the purchase of the following equipment: boats, \$7,640.68; camping, \$766.29; farm and stock, \$2,438.33; light, heat, power and water, \$13,620.60; motor cars and trucks, \$47,450.23.

Votes 56 and 578 Reserves and Trusts—Administration

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	95,867 00	104,953 30	99,979 27
Travelling Expenses	4,000 00	3,700 00	1,058 62
Professional and Special Services	500 00	800 00	670 67
Acquisition or Construction of Buildings and Works, including Acquisition of Land	16,000 00	6,913 70	1,183 61
Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,005 73
Sundries	1,280 00	1,280 00	453 66
	<u>\$ 120,647 00</u>	<u>\$ 120,647 00</u>	<u>\$ 104,351 56</u>

As at March 31, 1951, there were 24 salaried employees being paid from this vote, of whom 12 were permanent and 12 temporary.

Reserves and Trusts—Indian Annuities, Indian Act, c. 98, R.S., as amended. \$ 322,707 00

Per capita annuities were paid as follows: 172 chiefs at \$25; 392 headmen at \$15; 54,889 Indians at \$5; 183 Indians at \$4; 106 Indians at \$12. Upon being enfranchised, 131 Indians received \$100 each in accordance with section 114 of the Act, and 105 Indian women received \$50 each as commutation of annuity under section 14. Payments of annuity arrears amounted to \$5,703.

To assist in the payment of Robinson Treaty annuities, a grant of \$12,000 was made to the Indian Trust funds. The Province of Ontario repaid the sum of \$24,432, representing Treaty 9 annuities paid on behalf of that Province and the amount was credited hereto.

Votes 57 and 663 Welfare—Welfare of Indians

	Estimates	Allotments	Expenditures
Salaries and Wages	73,701 00	73,701 00	62,896 39
A Supplies and Materials	1,374,628 00	1,155,628 00	1,139,173 63
Travelling Expenses	25,525 00	15,025 00	14,705 64
Freight, Express and Cartage	55,340 00	31,340 00	31,151 90
Professional and Special Services	4,000 00	500 00	388 55
Rents	2,000 00	1,500 00	1,499 00
B Repairs and Upkeep of Equipment	48,745 00	19,745 00	17,939 22
C Repairs and Upkeep of Buildings and Works	295,945 00	208,645 00	200,821 21
Sundries	132,000 00	120,000 00	117,945 22
D Acquisition of Equipment	186,218 00	123,618 00	119,072 47
E Acquisition or Construction of Buildings and Works	971,960 00		
Nova Scotia		112,400 00	108,479 45
Prince Edward Island		13,700 00	13,515 56
New Brunswick		47,800 00	46,335 66
Quebec		120,300 00	115,816 24
Ontario		123,800 00	121,010 52
Manitoba		69,325 00	67,486 78
Saskatchewan		111,685 00	109,951 12
Alberta		77,950 00	69,877 43
British Columbia		281,950 00	281,182 58
Northwest Territories		3,300 00	2,067 43
Yukon		1,750 00	1,672 08
General Handicraft Stores		6,000 00	1,997 56
Total Acquisition or Construction of Buildings and Works	971,960 00	969,960 00	939,392 41
Re-establishment of Patients discharged from Sanatoria	150,000 00	228,000 00	226,268 22
To reimburse Newfoundland for Services to Indians	40,000 00	40,000 00	37,166 11
F Special Assistance to Aged	645,000 00	1,017,400 00	1,016,752 00
	<u>\$4,005,062 00</u>	<u>\$4,005,062 00</u>	<u>\$3,925,171 97</u>

This vote was provided for the cost of (a) administration, including salaries and travelling expenses; (b) the purchase of food, clothing and fuel for sick, blind and indigent Indians; (c) machinery, live stock and equipment for able-bodied Indians to assist them to earn a living from their land; (d) housing; (e) care of orphaned and helpless; and (f) general aid to Indians to encourage them to become self-supporting and eventually attain full citizenship.

As at March 31, 1951, there were 23 salaried employees being paid from this vote, of whom 9 were permanent and 14 temporary.

A Expenditures were for clothing, general, \$87,568.87; clothing issued to chiefs and headmen in accordance with treaties, \$7,361.93; forage, \$4,378.13; fuel, \$47,105.14; hunting and fishing supplies, \$81,179.71; provisions, \$871,962.35; seed and fertilizer, \$34,496.84; sundries, \$5,120.66.

B Equipment maintenance costs were as follows: boats, \$5,582.31; farm, \$5,682.94; cars and trucks, \$4,452.95; sundry, \$2,221.02.

C Repairs to buildings amounted to \$195,700.51; the remaining expenditure was for repairs to non-structural and miscellaneous works.

Contracts, on a unit price and lump sum basis, were awarded to the Tidewater Construction Co. for preparing foundations for 13 houses and moving buildings thereon at Pictou Landing, N.S., \$6,305; and to Valley Lumber Yards Ltd. for the construction of 7 houses at Kitannaat Reserve, Bella Coola, B.C., \$8,911.03. Payment in full was made in the current fiscal year.

D Comprised the purchase of equipment as follows: boats, \$1,708.39; camping, \$24,135.83; farm, \$37,804.24; light, heat, power and water, \$6,891.15; live stock, \$10,232.32; transport, \$10,110.63; sundry, \$28,189.91.

E This allotment provided for the construction of new homes for Indians. Expenditures by Agencies of \$10,000 or over were made at: Eskasoni, N.S., \$52,854.60; Shubenacadie, N.S., \$53,809.44; Prince Edward Island (Lennox Island), \$12,719.06; Miramichi, N.B., \$31,459.72; Abitibi, Que., \$41,441.60; Maniwaki, Que., \$16,144.22; Restigouche, Que., \$14,588.49; Seven Islands, Que., \$26,409.55; Chapleau, Ont., \$24,986.56; James Bay, Ont., \$39,553.59; Manitoulin Island, Ont., \$14,507.58; Port Arthur, Ont., \$24,758.20; Norway House, Man., \$15,009.86; Portage la Prairie, Man., \$15,029.31; Battleford, Sask., \$18,049.13; Crooked Lakes, Sask., \$17,763.85; Duck Lake, Sask., \$12,254.05; Qu'Appelle, Sask., \$35,492.46; Blood, Alta., \$10,286.10; Stony-Sarcee, Alta., \$17,768.64; Babine, B.C., \$45,473.23; Bella Coola, B.C., \$14,010.43; Cowichan, B.C., \$27,969.79; Kamloops, B.C., \$13,757.16; Kwawkweth, B.C., \$16,221.43; New Westminster, B.C., \$14,832.19; Okanagan, B.C., \$16,012.33; Skeena River B.C., \$25,264.17; Stuart Lake, B.C., \$22,502.63; Vancouver, B.C., \$24,690.39; West Coast, B.C., \$15,644.53; Williams Lake, B.C., \$11,887.46.

F This allotment provided for a monthly cash allowance to Indians who have reached the age of seventy years. Effective July 1, 1950, the allowance was increased from \$8 per month to \$25 per month, subject to a means test, and is paid in lieu of other forms of assistance, which have been discontinued, except in unusual circumstances. As at March 31, 1951, there were 4,232 Indians in receipt of this benefit.

Vote 58 Welfare—Grants to Agricultural Exhibitions and Indian Fairs

	Estimates	Expenditures
<i>Ontario—</i>		
Ohsweken Agricultural Society, Brantford	250 00	250 00
Moravian Agricultural Society	100 00	100 00
Garden River Agricultural Society, Sault Ste. Marie	100 00	
Caradoc United Indian Fair, Muncey	150 00	150 00
Manitoulin Island Unceded Agricultural Society	150 00	150 00
Canadian Lakehead Exhibition	250 00	250 00
Mohawk Agricultural Society, Deseronto	100 00	100 00
Rama Indian Fair, Longford Mills	50 00	50 00
Walpole Island Agricultural Society	50 00	50 00
<i>Manitoba—</i>		
Manitoba Provincial Exhibition	250 00	250 00
Rosburn Agricultural Society	25 00	
Swan Lake Exhibition	25 00	
Northern Manitoba Trappers' Festival, The Pas	50 00	50 00
<i>Saskatchewan—</i>		
Prince Albert Agricultural Society	500 00	500 00
Regina Agricultural and Industrial Exhibition Association Limited	500 00	500 00
<i>Alberta—</i>		
Calgary Exhibition	500 00	500 00
Edmonton Exhibition	500 00	500 00
<i>British Columbia—</i>		
North and South Saanich Agricultural Society, Cowichan	50 00	50 00
Windermere and District Fall Fair, Kootenay	175 00	175 00
Chilliwack Agricultural Association, Chilliwack	150 00	150 00
Armstrong Fall Fair, Okanagan	250 00	250 00
Bulkley Valley Agricultural and Industrial Association	100 00	100 00
Vancouver Exhibition	500 00	
Cowichan Agricultural Society	150 00	150 00
Fort Fraser Fall Fair	50 00	50 00
<i>Yukon Territory—</i>		
Dawson Annual Exhibition	50 00	50 00
<i>General—</i>		
The Canadian Handicrafts Guild	50 00	50 00
Garden Prizes, Standing Crop Competitions	1,500 00	773 85
Home Improvement Competition	500 00	182 25
Ploughing Matches—Expenses of Indian Competitors	250 00	60 00
	<u>\$ 7,325 00</u>	<u>\$ 5,441 10</u>

This vote was provided for expenditures to promote the interest of Indians in agricultural and handicraft pursuits.

Votes 59 and 664 Education—Indian Education

	Estimates	Allotments	Expenditures
Salaries and Wages	968,662 00	1,189,662 00	1,189,121 96
Allowances	16,850 00	18,200 00	18,066 19
A Supplies and Materials	135,000 00	205,000 00	192,909 90
Printing, Stationery and Office Equipment	135,000 00	191,000 00	190,474 45
Travelling Expenses	25,000 00	57,500 00	56,161 77
Freight, Express and Cartage	4,000 00	7,700 00	7,531 56
Telephones, Telegrams and Postage	200 00	700 00	650 83
Professional and Special Services, including amount required to assist certain Indian day and residential schools to pay salaries of qualified vocational teachers	56,000 00	40,700 00	40,010 55
Meter Rates	2,500 00	8,200 00	8,177 88
Rents	15,000 00	15,200 00	15,180 83
B Assistance to Ex-pupils, including Aid for Education in Secondary Schools	135,000 00	286,500 00	279,713 67
Repairs and Upkeep of Equipment	11,000 00	18,600 00	17,582 51
C Repairs and Upkeep of Buildings and Works	320,960 00	471,960 00	464,980 36
Miscellaneous and Sundries	12,500 00	7,775 00	5,395 32
D Acquisition of Equipment	297,800 00	305,600 00	282,857 10
Acquisition or Construction of Buildings and Works, including Acquisition of Land	3,004,427 00		

New Brunswick

Tobique—Two-room addition to school	13,000 00	6,914 26
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Quebec

Eastmain—One-room school and residence	10,000 00	6,395 40
Lorette—To complete one-room school	6,900 00	6,802 72
Total expenditures on this project were \$48,905.32.		
Contract (1949-50): J. E. Tremblay, \$48,905.32; payments, including final payment (amends previous reporting of final payment), \$6,802.72.		
Manouan—To complete one-room school and residence	6,100 00	5,618 92
Obedjivan—To complete one-room school and residence ..	1,200 00	382 67
Oka—Contribution to joint school	42,000 00	42,000 00
Pointe Bleue—To complete one-room school and residence ..	1,500 00	1,240 54
Rupert's House—One-room school and residence	12,000 00	10,851 26
Seven Islands—Construction of residential school	281,000 00	280,307 37
Contract: Lucien Tremblay, \$312,000; payments, \$268,961.40.		

Ontario

Arroland—Residence	4,015 00	4,015 00
Birch Island—One-room school and residence	21,450 00	20,915 80
Cat Lake (Osnaburgh)—Log school	2,500 00	2,450 65
Georgina Island—One-room school and residence	21,200 00	21,004 02
Contract: Fountain & Corner, \$19,800; payment in full.		
Kettle Point—One-room school and residence	17,800 00	17,570 75
Contract: Bressett Lumber Co., \$16,000; payment in full.		
Lac la Croix—Log school	8,000 00	5,622 33
Lake Huron—One-room school and residence	530 00	508 43
Lansdowne House—To complete one-room school and residence	11,000 00	9,576 25
Mohawk Residential—Principal's residence	12,500 00	12,431 04
Contract: Mohawk Construction Co., \$12,300; payment in full.		
Morraviantown—To complete one-room school and residence	1,400 00	1,336 49
Northwest Bay—One-room school and residence	6,990 00	5,415 32
River Settlement—One-room school and residence	16,000 00	12,574 12
Shingwauk Residential—		
Staff residence		
Manual training shop	5,500 00	5,417 50
Siorx Lookout Residential—Staff residence	5,000 00	2,764 71
Spanish River—Residence	3,000 00	2,576 59
Spanish Residential—Gymnasium and library	8,025 00	8,023 33
	5,000 00	4,996 55

DEPARTMENT OF CITIZENSHIP AND IMMIGRATION

CC—13

	Estimates	Allotments	Expenditures
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Ontario—Concluded

Whitefish Bay—To complete two-room school and residence		5,300 00	4,769 07
Total expenditures on this project were \$38,201.65.			
Contract (1949-50): S. Flostrand, \$37,971.15; payments, including final payment, \$4,769.07.			
Moose Fort (C.E.)—Purchase of residential school		85,427 00	85,426 25

Manitoba

Berens River (R.C.)—One-room school and residence		15,000 00	12,124 34
Contract: A. Banville, \$5,134.50; payment in full.			
Fairford No. 3—One-room school and residence		15,000 00	13,159 62
Contract: Dominion Lumber & Fuel Co., \$7,227.96; payment in full.			
Contract: Labour only—A. Banville, \$5,000; payment in full.			
God's Lake (R.C.)—One-room school and residence		7,000 00	4,473 66
God's Lake (Protestant)—One-room school and residence .		75 00	75 00
Grand Rapids—One-room school and residence		15,000 00	12,363 79
Contract: Murray D. Brittain and R. H. Ward, \$5,050; payment in full.			
Hollow Water River—One-room school and residence		15,000 00	8,963 17
Island Lake (R.C.)—Four-room school		13,500 00	8,973 78
Little Black River—One-room school and residence		8,000 00	6,797 29
Contract: Dominion Lumber & Fuel Co., \$6,123.97; payment in full.			
Lizard Point No. 2 (Waywayseecappo)—One-room school and residence		19,000 00	18,478 24
Contract: Jos. E. Roziere, \$18,380; payments, \$13,300.			
Nelson House (U.C.)—Residence		3,500 00	1,371 33
Oxford House No. 2—To complete one-room school and residence		7,000 00	6,579 88
Contract: Emery Bros., \$5,400; payment in full.			
Peguis No. 3—One-room school		234 00	233 28
Total expenditures on this project were \$12,444.28.			
Contract (1949-50): North American Buildings, Ltd., \$12,133.28; payments, including final payment, \$233.28.			
Poplar River—One-room school and residence		12,500 00	12,072 05
Contract: A. F. McKenzie, \$5,200; payment in full.			
Red Earth—One-room school and residence		8,000 00	7,767 01
Rosseau River—One-room school and residence		800 00	800 00
Total expenditures on this project were \$11,503.			
Contract (1949-50): North American Lumber & Supply Co., \$11,200; payments, including final payment, \$800.			
Sandy Bay Residential—Piggery		3,000 00	3,000 00

Saskatchewan

Ahtahkakoops—Two-room school		23,700 00	23,414 08
Contract: Harvey Lunam Construction Co., \$23,332; payment in full.			
Big River (R.C.)—Additional classroom		5,590 00	5,451 42
Cote No. 2—One-room school and residence		18,000 00	16,694 88
Contract: Harvey Lunam Construction Co., \$17,917; payments, \$15,675.30.			
File Hills Colony—Two-room school and residence		1,970 00	1,966 40
James Smith No. 2—One-room school and residence		6,100 00	2,751 25
Contract: Clifton Construction Co., \$13,768; payments, \$2,000.			
Moosomin—One-room school and residence		20,000 00	18,696 36
Contract: Harvey Lunam Construction Co., \$19,418; payments, \$17,476.20.			
Mosquito-Stony—One-room school and residence		15,000 00	12,791 59
Contract: Winslow & Son, \$12,337.50; payment in full.			
Muskoday—One-room school and residence		15,550 00	11,425 00
Contract: Winslow & Son, \$11,375; payment in full.			
One Arrow—One-room school and residence		15,500 00	11,375 00
Contract: Winslow & Son, \$11,375; payment in full.			
Qu'Appelle Residential—Recreation building		10,000 00	9,880 06

	Estimates	Allotments	Expenditures
<i>Alberta</i>			
Doig River—To complete one-room school		8,000 00	5,960 97
Fort McKay—One-room school and residence		22,500 00	19,238 85
Contract: Bond Construction Co., \$22,300; payments, \$19,170.			
Gregoire Lake—Joint school with Province		665 00	
Halfway River—To complete one-room school and residence		6,000 00	4,545 53
Hay Lakes Residential—(a) school building; (b) barn and residence		75,000 00	60,801 59
(a) School building			
Total expenditures on this project were \$263,977.42.			
Contract (1948-49): Roman Catholic Episcopal Corpora- tion of Grouard, on cost only basis \$263,977.42; pay- ments, including final payment, \$50,000.			
(b) Barn and residence			
Contract: Roman Catholic Episcopal Corporation of Grouard, \$25,000; payments, \$10,801.59.			
Hobbema No. 2—One-room school and residence		15,000 00	561 66
Hobbema No. 3—One-room school and residence		15,000 00	6,138 27
Janvier—To complete residence		3,000 00	1,612 07
Peigan—To complete one-room school and residence		1,900 00	1,582 00
Sacred Heart Residential—Telephone line, jointly with St. Cyprian Residential		1,750 00	1,040 00
Saddle Lake No. 2—One-room school and residence		13,700 00	10,558 51
Contract: Bond Construction Co., \$16,700; payments, \$10,044.			
St. Cyprian Residential—Telephone line, jointly with Sacred Heart Residential		1,750 00	1,040 00
Sunchild Cree—One-room school and residence		15,600 00	15,099 83
Upper Hay River—To complete school		10,000 00	8,782 35
Wabamum—To complete log school and residence		6,000 00	4,686 26
Wabasca Residential (C.E.)—Residence for Principal and staff		6,870 00	6,651 99
<i>British Columbia</i>			
Ahousaht—Two-room school and residence		15,000 00	13,028 74
Contract: Prefabricated Structures, Ltd., \$13,485.88; pay- ment in full, of which \$1,146.30 was charged to Depart- ment of National Health and Welfare, Vote 237.			
Alberni—Contribution to joint school		25,300 00	25,264 29
Alberni Residential—Four-room classroom block		7,856 00	7,391 90
Contract: Port Alberni Home Builders, Ltd., \$51,775; payments, \$4,448.70.			
Alert Bay—Six-classroom block		5,000 00	3,117 11
Bella Bella—Four-room school		63,960 00	63,958 50
Contract: Precision Housing Co., Ltd., \$73,482; payments, \$63,958.50.			
Campbell River—Contribution to joint school		18,728 00	18,728 00
Cape Mudge—Two-room school		15,360 00	11,038 00
Contract: Precision Housing Co., Ltd., \$11,038; payment in full.			
Cariboo Residential—Classroom block		8,950 00	8,860 31
Contract: Bennett & White Construction Co., \$125,972; payments, \$8,348.40.			
Chchalis—Two-room school and residence		31,000 00	30,904 65
Contract: Goodrich & Tarras, \$18,621.45; payment in full.			
Fort Babine—To complete two-room school and residence .		25,000 00	13,712 03
Contract: Prefabricated Structures, Ltd., \$13,135.52; pay- ment in full.			
Fort St. James—Two-room school and residence		57,569 00	56,754 84
Fountain—Two-room school and residence		40,000 00	39,195 04
Contract: Goodrich & Tarras, \$27,254.55; payment in full.			
Contract: Prefabricated Structures, Ltd., \$10,475; payment in full.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>British Columbia—Concluded</i>			
Gilford Island—Two-room school and residence, converted Army huts		10,000 00	7,486 38
Glen Vowel—One-room school and residence		11,000 00	9,382 14
Contract: Prefabricated Structures, Ltd., \$9,050.44; payment in full.			
Hartley Bay—To complete two-room school and residence .		29,065 00	28,728 54
Total expenditures on this project were \$47,361.92.			
Contract (1949-50): Prefabricated Structures, Ltd., \$10,866.75; payments, including final payment, \$515.80.			
Hazelton—Contribution to Provincial School		73,000 00	73,000 00
Inkameep—One-room school and residence		15,465 00	15,390 60
Contract: T. A. Foster, \$10,975; payments, \$6,095.70.			
Contract: Prefabricated Structures, Ltd., \$9,154.90; payment in full.			
Irish Creek—One-room school and residence		17,500 00	7,266 80
Contract: Joseph Gabriel, \$16,826; payments, \$7,236.			
Kamloops Residential—To complete four-classroom block .		23,715 00	23,663 36
Total expenditures on this project were \$39,932.02.			
Contract (1949-50): Installation of hot water heating system, H. Giddens, Ltd., \$10,957; payments, including final payment, \$2,409.89.			
Kincolith—To complete two-room school and residence ...		21,200 00	21,197 38
Total expenditures on this project were \$47,132.65.			
Contract (1949-50): Prefabricated Structures, Ltd., \$11,950.45; payments, including final payment, \$515.80.			
Kispiox—Residence		10,000 00	8,171 17
Contract: G. H. Adomeit, \$6,427.30; payments, \$4,627.64.			
Kitwancool—One-room school and residence		9,600 00	9,372 00
Contract: Prefabricated Structures, Ltd., \$8,879.61; payment in full.			
Kyuquot—Residence		1,700 00	1,698 90
Lakalsap—To complete two-room school and residence ...		32,887 00	32,750 34
Total expenditures on this project were \$57,935.44.			
Contract (1949-50): Prefabricated Structures, Ltd., \$11,951.42; payments, including final payment, \$515.80.			
Lejac Residential—To complete barn		3,200 00	3,162 71
Lower Post—Construction of residential school		362,400 00	314,013 29
Contract (through the Department of National Defence): Dawson & Hall, Ltd., \$352,841.09; payments, \$310,064.54.			
Moricetown—Two-room school and residence		12,000 00	11,689 64
Nanaimo—Contribution to joint school		37,991 00	37,229 21
Okanagan No. 2—One-room school and residence		17,500 00	14,269 55
Contract: Joseph Gabriel, \$16,826; payments, \$11,649.50.			
Quatsino—Residence		2,300 00	2,113 13
Rocher de Boule—One-room school and residence		10,000 00	9,567 49
Contract: Prefabricated Structures, Ltd., \$9,057.84; payment in full.			
Saanich Day—Consolidated four-room school		37,700 00	37,489 97
Contract: McKinty & Sons, \$45,120; payments, \$36,000.			
Sliammon—One-room school and residence		9,500 00	9,405 00
Contract: Precision Housing Co., Ltd., \$12,850; payments, \$9,405.			
Ucluelet—To complete two-room school and residence		1,200 00	940 60
Village Island (Mamalillitkula)—One-room school and residence		1,200 00	932 45
<i>Yukon</i>			
Mayo—To complete log school		3,815 00	3,606 96
Teslin Lake—Joint school		5,000 00	560 00

Northwest Territories

The following contracts were awarded in 1948-49 in respect of school buildings of this Branch and buildings of the Department of Resources and Development.

The total expenditures and payments quoted below are for the Indian Affairs portion.

(a) Contract (1948-49): Barry Sheet Metal Co., Ltd., hot air heating installation, \$35,411.40.

(b) Contract (1948-49): H. Kelly and Co., Ltd., plumbing and heating installation, \$74,032.

(c) Contract (1948-49): Hillas Electric Co., electrical work, \$25,323.52.

	Estimates	Allotments	Expenditures
Arctic Red River school		41,900 00	39,684 93
Total expenditures were \$80,686.98.			
Final payments on (a) \$1,745.74 and (c) \$1,678.43.			
Fort Franklin school		45,550 00	42,128 51
Total expenditures were \$105,007.85.			
Final payments on (a) \$6,710.50 and (c) \$3,008.95.			
Fort Good Hope school		10,950 00	10,016 55
Total expenditures were \$107,449.49.			
Final payments on (b) \$600 and (c) \$260.04.			
Fort Norman school		5,100 00	4,091 11
Total expenditures were \$77,208.31.			
Final payments on (b) \$401.52 and (c) \$250.65.			
Rocher River school		8,800 00	7,722 46
Total expenditures were \$78,272.40.			
Final payments on (b) \$600 and (c) \$267.66.			
Fort McPherson—Addition to residence		25,800 00	24,776 54
Fort Rae—Completing insulation and addition		4,000 00	2,644 83
Hay River—To complete school		9,750 00	5,850 48
Total Acquisition or Construction of Buildings and Works, etc.	3,004,427 00	2,315,602 00	2,079,842 13
	<u>\$5,139,899 00</u>	<u>\$5,139,899 00</u>	<u>\$4,848,657 01</u>

As at March 31, 1951, there were 556 salaried employees being paid from this vote, of whom 37 were permanent and 519 temporary.

A *Supplies and Materials.* Expenditures comprise: fuel, \$118,418.86; provisions, \$40,367.91; sundries, \$34,123.13.

B *Assistance to Ex-pupils, etc.* Tuition fees, etc., of certain Indian students attending high school and college were paid from this allotment.

C *Repairs and Upkeep of Buildings and Works.* This allotment covers the cost of maintenance and repairs of Indian schools, grounds and roads.

The following contracts of \$5,000 or over were on a unit price and lump sum basis. Payments in 1950-51 represent completion of payments or payment in full.

Contractor	Project and Location	Amount of Contract	Payments 1950-51
<i>Quebec</i>			
Ernest Hamel	Repairs to plumbing and heating systems, Caughnawaga U.C. Day School	\$ 9,500 00	\$ 2,300 00
<i>Ontario</i>			
Schultz Construction Co.	Alterations to third floor, Mohawk Institute, Brantford	18,896 00	10,003 00
J. H. Turvey Electric Co.	Wiring Mohawk Institute, Brantford	5,331 00	540 10
<i>Saskatchewan</i>			
Canadian Wood Pipe & Tanks Ltd.	Supplying and erecting 5,000 gallon water tank, Guy Residential School	5,275 00	5,275 00
M. & K. Plumbing and Heating Co.	Repairs to hot water heating system, Lac la Ronge Residential School	10,456 95	10,456 95

Contractor	Project and Location	Amount of Contract	Payments 1950-51
<i>Alberta</i>			
H. Kelly & Co., Ltd.	Plumbing alterations at Edmonton Residential School	34,583 40	31,883 40
<i>British Columbia</i>			
Blair Iron Works	Fire escapes at Kootenay Residential School	7,923 52	7,923 52
Modern Electric Co.	Alteration to wiring, Kootenay Residential School	11,657 00	11,657 00

D *Acquisition of Equipment.* This allotment provided for the cost of the following equipment: educational, \$221,527.33; light, heat, power and water, \$28,967.42; recreational, \$18,335.82; transport, \$5,652.76; sundrv. \$8,373.77.

Votes 60 and 579 Education—Grants to Residential Schools

	Estimates	Allotments	Expenditures
Wages—Nightwatchmen	8,700 00	8,700 00	6,660 00
A Per Capita Grants	2,487,398 00	2,487,398 00	2,487,142 87
Repairs and Upkeep of Equipment	1,000 00	1,000 00	
B Repairs and Upkeep of Buildings and Works	29,450 00	25,450 00	16,357 58
B Acquisition of Equipment	22,250 00	26,250 00	25,354 45
	<u>\$2,548,798 00</u>	<u>\$2,548,798 00</u>	<u>\$2,535,514 90</u>

A Per capita grants of various amounts up to \$511 per annum were paid to the following residential schools operated by the various church organizations indicated by initials: C.E., Church of England in Canada; P., Presbyterian; R.C., Roman Catholic; U.C., United Church:—

Nova Scotia: Shubenacadie, R.C., \$42,631.94.

Quebec: Fort George, C.E., \$24,268.92; Fort George, R.C., \$15,145.50.

Ontario: Albany, R.C., \$30,562.36; Cecilia Jeffrey, P., \$39,969.34; Fort Frances, R.C., \$27,445.98; Fort William, R.C., \$14,126.39; Kenora, R.C., \$27,214.04; McIntosh, R.C., \$34,344.85; Mohawk, C.E., \$40,375.82; Moose Fort, C.E., \$40,627.44; Shingwauk Home, C.E., \$33,996.55; Sioux Lookout, C.E., \$41,852.85; Spanish, R.C., \$78,700.79.

Manitoba: Birtle, P., \$38,619.74; Brandon, U.C., \$44,897.53; Cross Lake, R.C., \$34,765.56; Fort Alexander, R.C., \$33,237.79; Pine Creek, R.C., \$31,028.99; Portage la Prairie, U.C., \$28,186.59; Sandy Bay, R.C., \$40,929.72.

Saskatchewan: Beauval, R.C., \$33,876.11; Cowessess, R.C., \$31,355.97; Duck Lake, R.C., \$59,485.04; File Hills, U.C., \$4,183.68; Gordon, C.E., \$14,775.92; Guy, R.C., \$48,677.22; Lac la Ronge, C.E., \$89,707.84; Muscowequan, R.C., \$7,210.85; Onion Lake, C.E., \$29,281.15; Onion Lake, R.C., \$34,210.66; Qu'Appelle, R.C., \$82,212.79; Round Lake, U.C., \$7,230.46; St. Phillips, R.C., \$27,141.22.

Alberta: Blood, R.C., \$71,861.30; Blue Quills, R.C., \$41,368.80; Crowfoot, R.C., \$38,070.38; Edmonton, U.C., \$47,866.95; Ermineskin, R.C., \$43,853.60; Grouard, R.C., \$21,903.99; Holy Angels, R.C., \$27,711.83; Jossard, R.C., \$28,877.78; Morley, U.C., \$23,082.34; Old Suns, C.E., \$37,377.29; Sacred Heart, R.C., \$20,203.43; St. Cyprian, C.E., \$17,728.92; St. Paul, C.E., \$35,940.94; Sturgeon Lake, R.C., \$25,950.80; Vermilion, R.C., \$27,106.16; Wabasca, C.E., \$18,050.95; Wabasca, R.C., \$22,678.27; Whitefish Lake, C.E., \$3,646.81.

British Columbia: Alberni, U.C., \$68,282.71; Alert Bay, C.E., \$61,822.77; Cariboo, R.C., \$38,710.09; Christie, R.C., \$36,294.97; Kamloops, R.C., \$105,200.81; Kootenay, R.C., \$26,165.39; Kuper Island, R.C., \$24,402.48; Lejac, R.C., \$54,789.12; St. George's, C.E., \$56,928.83; St. Mary's Mission, R.C., \$57,122.55; Sechelt, R.C., \$24,651.25; Squamish, R.C., \$20,709.21; Lower Post, R.C., \$3,500.

Northwest Territories: Aklavik, C.E., \$19,625.26; Aklavik, R.C., \$12,790.65; Fort Resolution, R.C., \$23,556.02; Providence Mission, R.C., \$33,262.47.

Yukon: Carcross, C.E., \$23,770.15.

B The following church-owned schools received grants, approved by the Governor in Council, for equipment and repairs: Aklavik, C.E., \$98.99; Aklavik, R.C., \$3,254.47; Albany, R.C., \$194.70; Carcross, C.E., \$916.53; Cariboo, R.C., \$4,010.57; Christie, R.C., \$2,784.10; Ermineskin, R.C., \$2,739.57; Fort George, C.E., \$713.07; Fort Resolution, R.C., \$2,650.47; Fort William, R.C., \$1,810.91; Grouard, R.C., \$2,000; Holy Angels, R.C., \$1,047.84; Jossard, R.C., \$1,734.37; Moose Fort, C.E., \$88.45; Providence Mission, R.C., \$744.84; St. Mary's Mission, R.C., \$3,408.55; Spanish, R.C., \$4,000; Squamish, R.C., \$3,670.23; Sturgeon Lake, R.C., \$2,593.46; Vermilion, R.C., \$2,240.39; Wabasca, R.C., \$960.57; Whitefish Lake, C.E., \$49.95.

Vote 61 Grant to provide additional services to Indians of British Columbia

	Estimates	Allotments	Expenditures
Agriculture—			
Supplies and Materials	13,200 00	15,395 00	14,145 96
Professional and Special Services	250 00	55 00	55 00
Repairs and Upkeep of Equipment	4,975 00	5,475 00	5,380 19
Repairs and Upkeep of Buildings and Works	2,150 00	1,150 00	745 22
A Acquisition of Equipment	17,075 00	21,575 00	21,077 84
Acquisition or Construction of Buildings and Works	7,350 00	6,350 00	6,122 05
B Technical Education	20,000 00	10,000 00	9,975 93
C Surveys—Irrigation Projects	35,000 00	40,000 00	36,333 99
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 93,836 18</u>

This vote was provided for additional services to the Indians of British Columbia, in lieu of annuities, pursuant to a recommendation during the 1926-27 Session by a Special Committee of the Senate and House of Commons for the expenditure of \$100,000 annually on technical education, hospital and medical attendance, promotion of agriculture, stock-raising and fruit culture, and development of irrigation projects. The service provides for agriculture, stock-raising and aids to Indians in fishing, hunting and trapping; technical education; and development of irrigation systems. Provision for medical care is made by the Department of National Health and Welfare.

A A distribution of expenditures follows: farm equipment, \$10,669.10; live stock, \$8,378.53; boats, \$1,147.27; sundries, \$882.94.

B The expenditure was for the purchase of educational equipment and supplies.

C Expenditures in the various agencies follow: Kamloops, \$5,612.09; Kootenay, \$2,977.87; Lytton, \$13,756.59; Nicola, \$5,229.42; Okanagan, \$1,653.36; Williams Lake, \$5,393.90; generally, \$1,680.76.

Vote 62 Fur Conservation

	Estimates	Allotments	Expenditures
Salaries and Wages	60,480 00	60,480 00	54,980 62
Freight, Express and Cartage	500 00	500 00	63 03
Telephones, Telegrams and Postage	1,000 00	1,000 00	477 56
Printing, Stationery and Office Equipment	3,000 00	3,000 00	242 17
Travelling Expenses	18,000 00	18,000 00	12,722 22
Repairs and Upkeep of Buildings and Works	5,000 00	5,000 00	574 74
Repairs and Upkeep of Equipment	5,000 00	5,000 00	3,100 77
A Acquisition and Operation of Traps and Fur Blocks	40,500 00	40,500 00	30,971 25
Acquisition or Construction of Buildings and Works	25,000 00		
<i>Quebec Region</i>			
James Bay—Garage for snowmobiles		1,500 00	
<i>Prairie Region</i>			
Saskatchewan—Sipanok Fur Project		19,000 00	18,935 09
Total Acquisition or Construction, etc.	25,000 00	20,500 00	18,935 09
Acquisition of Equipment	10,000 00	6,000 00	4,053 92
B Assistance to Provinces by Agreement	165,000 00	178,500 00	178,197 80
Investigation and Survey of Fur Rehabilitation Areas	5,000 00		
Rents	1,200 00	1,200 00	
	<u>\$ 339,680 00</u>	<u>\$ 339,680 00</u>	<u>\$ 304,319 17</u>

This vote was provided: (a) to promote the rehabilitation of fur-bearing animals, through co-operative arrangements with the Provinces, in areas where Indians predominate; (b) to secure for the Indians a just and proper share of the fur, game and fish resources outside Indian reserves; and (c) to provide for stabilization of the Indian economy by management of their wildlife resources and the proceeds therefrom.

As at March 31, 1951, there were 11 salaried employees being paid from this vote, of whom 2 were permanent and 9 temporary.

- A The Province of Alberta received \$9,670 in payment of registered trapline fees for the year ending March 31, 1951.
- B Payments in connection with registered trapline programs and the development of further fur producing areas were made to the following provinces under agreements: Ontario, \$75,000; Manitoba, \$46,420.76; Saskatchewan, \$56,777.04.

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman, Appropriation Act No. 6, c. 50, 1936.	\$	420 00
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GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$	1,528 64
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LOANS, INVESTMENTS AND ADVANCES

Vote 648 To authorize and provide for a special account in the Consolidated Revenue Fund from which interest-free loans may be made to heads of families or single persons, whose services are urgently required in Canada, towards the cost of ocean transportation to Canada and rail transportation in Canada from port of entry to destination—including cost of meals en route—under conditions fixed from time to time by the Governor in Council; and to authorize the crediting to such special account of repayments by immigrants and the readvancing of such repayments. \$3,000,000 00

Expenditures.	nil
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The Open Account authorized by the above vote will be established in the fiscal year 1951-52.

Payment of Damage Claims

INDIAN AFFAIRS BRANCH

One claim.	\$	140 05
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REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Return on Investments	13,959 66	8,263 66
B Privileges, Licences and Permits	16,048 45	15,925 96
C Proceeds from Sales	23,384 39	40,235 05
D Services and Service Fees	4,104 28	4,842 63
E Refunds of Previous Years' Expenditure	44,907 82	46,304 31
F Miscellaneous	12,346 80	7,483 63
Total Ordinary	114,751 40	123,055 24
Special Receipts—		
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	16,876 29	26,596 77
Grand Total	\$ 131,627 69	\$ 149,652 01

Summary of Revenue by Services

Service	1950-51	1949-50
Citizenship	14,212 25	12,394 86
Immigration Branch	55,648 65	74,766 25
Indian Affairs Branch	61,766 79	62,490 90
	<u>\$ 131,627 69</u>	<u>\$ 149,652 01</u>

Details

Ordinary Revenue—

A Return on Investments:

Indian Affairs Branch—

Land and timber purchased for Indians, \$8,936.16; interest on advances for assistance to Indians, \$5,023.50

13,959 66

B Privileges, Licences and Permits:

Citizenship—

Fees for Certificates of Citizenship

13,739 82

Immigration Branch—

Visa fees

2,188 63

Indian Affairs Branch—

Rentals

120 00

16,048 45

C Proceeds from Sales:

Immigration Branch—

Excess of revenue over expenditure in connection with catering service, \$10,177.06; sundries, \$38.59

10,215 65

Indian Affairs Branch—

Livestock, \$7,176.79; property, \$900; accominodation and meals, \$4,925.07; sundries, \$166.88

13,168 74

23,384 39

D Services and Service Fees:

Citizenship—

Certified Copies of Certificates of Citizenship, \$405.82; sundries, \$1

406 82

Immigration Branch—

.....

10 00

Indian Affairs Branch—

Water, \$557.07; miscellaneous fees, \$2,999.79; sundries, \$130.60

3,687 46

4,104 28

E Refunds of Previous Years' Expenditure:

Citizenship

62 38

Immigration Branch

19,336 37

Indian Affairs Branch

25,509 07

44,907 82

F Miscellaneous:

Citizenship

3 23

Immigration Branch—

Fines and forfeitures, \$1,301.95; premium, discount and exchange, \$5,719.76

7,021 71

Indian Affairs Branch—

Interest on special trust accounts, \$5,310.55; sundries, \$11.31

5,321 86

12,346 80

Total Ordinary

114,751 40

Special Receipts—

G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures:

Immigration Branch—

Receipts from individuals and organizations who received advances for subsistence and repatriation expenses during World War 2

16,876 29

Grand Total

\$ 131,627 69

Certified correct.

LAVAL FORTIER,
Deputy Minister of Citizenship
and Immigration.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[3] Other Loans and Investments				
(d) <i>Miscellaneous—</i>				
A Empire Settlement Scheme—				
Advances	117,797 59			117,797 59
B Assistance to Indians	53,237 55	45,960 11	13,383 17	85,814 49
	<u>\$ 171,035 14</u>	<u>\$ 45,960 11</u>	<u>\$ 13,383 17</u>	<u>\$ 203,612 08</u>
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
C Outstanding Imprest Account Cheques				
Indian Affairs Branch	62 95		40 07	103 02
[11] Deposit and Trust Accounts				
D (b) Indian Trust Funds	19,136,299 94	2,764,222 47	3,860,852 09	20,232,929 56
(c) <i>Miscellaneous—</i>				
E Contractors' Securities—				
Cash—Indian Affairs	130,188 09	91,792 70	111,082 30	149,477 69
F Unclaimed Wages—Government				
Agencies	69 98			69 98
G Indian Family Allowances	227,843 76	440,565 23	436,679 17	223,957 70
	<u>358,101 83</u>	<u>532,357 93</u>	<u>547,761 47</u>	<u>373,505 37</u>
[13] Deferred Credits				
H Distressed Canadian Nationals Outside of Canada	11,504 04	1,982 80	320 68	9,841 92
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous—</i>				
I Unclaimed Cheques Suspense	194 13			194 13
J Immigration Guarantee Funds	504,271 94	336,967 40	323,481 32	490,785 86
K Citizenship and Immigration—				
Suspense	121,447 46	121,118 03	20,533 14	20,862 57
	<u>625,913 53</u>	<u>458,085 43</u>	<u>344,014 46</u>	<u>511,842 56</u>
	<u>\$ 20,131,882 29</u>	<u>\$ 3,756,648 63</u>	<u>\$ 4,752,988 77</u>	<u>\$ 21,128,222 43</u>

A This account represents the outstanding balance of the Canadian Government's share of passage loans furnished to immigrants under the Empire Settlement Act, 1922, on a sharable basis with the United Kingdom.

B This account is operated under the authority of section 94b of the Indian Act, c. 98, R.S., as amended. Under the Act, the Superintendent General (the Minister) is empowered to make loans to Indian Bands, groups of Indians or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed \$350,000.

C At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

- D The Indian Trust Funds represent moneys belonging to the Indian Bands throughout Canada. A statement of the receipts and disbursements for the current fiscal year is shown as an Appendix to this section, see page CC—27.
- E Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51, bonds so held in respect of Indian Affairs Branch amounted to \$37,500.
- F This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- G Under authority of the Family Allowances Act, c. 40, 1944, as amended, and P.C. 5093, dated August 3, 1945, family allowances for certain eligible Indian children are paid to the Indian Affairs Branch of this Department to be disbursed by that Branch on behalf of each child in respect of whom the allowance is paid. Disbursements represent payments to traders who have furnished, under the direction of the Branch, supplies to the value of such allowances to the Indian families concerned.
- H This account represents deposits received from interested organizations or relatives, to provide for repatriation and relief of Canadian Nationals outside of Canada.
- I All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.
- J This account represents cash bonds and deposits collected under the Immigration Act and held in suspense pending final disposal either by refund to the original depositor or forfeiture to the Government. Bonds amounting to \$7,500 held in the custody of the Minister of Finance in this respect are not included in the balance.
- K This account represents fines collected under the Immigration Act and other miscellaneous deposits which are held in suspense until finally disposed of by the Department.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	15,670 20	13,410 22
Previous Years—Collectable	1,843 54	1,843 54
—Uncollectable	190,254 72	180,670 17
	<u>\$ 207,768 46</u>	<u>\$ 195,923 93</u>

Details of Previous Years—Uncollectable were given on page CC—22, Public Accounts, 1950. Amounts for Clerks of the following Courts have been amended as shown by figures in parentheses: Circuit Court, Montreal, \$15,928.29 (\$49,583.29); General Sessions of the Peace, Toronto, \$53,865.25 (\$57,675.25); Supreme Court, Edmonton, \$31,185.94 (\$31,530.94); County Court, Vancouver, \$9,580 (\$11,350).

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENTAL ADMINISTRATION

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Fortier, L., Deputy Minister	\$ 13,500 00		Cory, W. M.	6,780 00	
Bethune, W. C.	5,268 00		Levy, J. G.	5,472 00	

CITIZENSHIP

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Charbonneau, L.	\$ 5,820 00		Duggan, J. E.	5,940 00	
Deziel, P.	5,208 00		Foulds, F. E.	6,480 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Haugan, W. M.	\$ 2,534 47	Hayward, C.	2,079 99	Mendel, G. A.	743 50

IMMIGRATION BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baldwin, P. T.	\$ 6,120 00		McFarlane, J. D.	6,000 00	727 64
Benoit, G. R. G.	5,520 00	\$ 2,074 23	McGinnis, L. J.	5,268 00	1,802 36
Boily, S.	6,120 00	3,723 68	Munroe, R. N.	5,520 00	1,349 45
		588 64	Nixon, C. M.	6,120 00	988 38
Cormier, O.	5,328 00**	544 94*	Paul, J. A.	5,880 00	
		4,452 00†	Peters, H. T.	5,028 00**	4,222 55
Cotsworth, F. B.	5,820 00				3,504 00†
Cumming, L. G.	5,880 00**	2,256 00†	Smith, C. E. S.	8,000 00	1,257 82
Delagrave, P.	5,268 00	550 20	Stirling, I. R.	5,520 00	
McCrum, H. U.	5,520 00				

* Removal expenses.

† Living allowance, annual rate.

** Also received monthly rental allowance as follows: O. Cormier, \$83.94; L. G. Cumming, \$70.94; H. T. Peters, \$200.70.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Alton, J. W.	\$ 1,555 20	Berthiaume, E.	2,043 66	Caron, J. T.	579 69
Anderson, G. R.	1,305 06	Bethune, R. C.	1,411 05	Carter, L. M.	3,351 22
Anfossi, J. L.	995 00	Bird, P. W.	3,681 99	Casselman, R.	2,317 25
Armstrong, J. S.	812 23*	Blue, J. D.	2,372 56	Cazes, J. A.	2,194 58
Attewell, A. A.	588 61	Boivin, L. P. H.	1,311 19	Chalmers, G. S.	544 04
Baker, R. L.	1,685 06	Bouchard, J. M.	564 01	Chevrier, L. A.	1,030 51*
Bales, A. E.	542 52	Bowlin, P. R.	3,063 01	Chisholm, V. F.	3,373 27
Bannon, J. P.	1,011 50	Brooks, A. E.	562 70	Cliche, L. P.	3,314 58
Barber, H. C.	1,483 33	Brunette, J.	881 09	Code, A. C.	1,779 43
Barson, L. C.	1,530 16	Bryans, W. H.	1,903 89	Cooke, M. S.	3,373 98
Beaton, N. W.	1,683 45	Buchanan, J. E.	1,872 10	Cote, R.	728 28
Beaudoin, J. A. E.	962 75	Bushnell, M. J.	644 46	Coutu, C. I.	2,964 39
Beaupre, J. H. G.	518 89	Calbick, K. E.	984 83	Coxford, W. C.	1,726 96
Beech, J. D.	770 82	Canavan, R. P.	533 80		

	Travelling expenses		Travelling expenses		Travelling expenses
Crosman, F. C.	578 01	Kenyon, F. B.	1,970 09	Poirier, N. D. J.	1,443 72
	556 22*	Knowles, J. M.	3,114 00	Poissant, L. P.	648 83
Crump, H.	710 62	Kuhn, G. H.	3,282 92	Racicot, E. H.	2,932 45
Curry, R. J.	611 37	Kyle, L. G.	2,079 29	Ritchie, W. G.	2,574 82
	934 40*	Lambert, G.	636 31	Roberts, E.	1,244 02
Date, H. B.	2,132 00	Landry, J. A. M.	872 88	Robillard, J. F. R. ..	3,155 26
Davidson, J. W.	550 36*	Lavoie, N. J. B.	569 32	Robinson, G. A.	757 18
Delaney, Q. J.	675 96	Lawlor, V.	1,510 10	Ross, G.	1,167 69
Demers, H. B.	793 00	Leger, E. H.	2,431 24	Ross, J. L.	2,891 18
Divens, J. L.	1,331 00	Lehane, M. I.	505 03	St. Vincent, L. R. ...	3,338 51
Derick, H. R.	1,652 95	Levesque, G.	662 86	Schnurr, J. L.	2,197 80
Derrick, N. E.	1,597 87	Logel, G. A.	793 16	Shaw, W. J.	2,051 38
Dougall, C. W.	908 27	Love, G.	1,328 69	Shelton, T. G.	1,101 75
Dupont, L. E.	672 89	Luce, T. W.	1,646 10	Sillett, E. A.	1,942 12
Empson, S. N.	1,298 88	MacDonald, I. C.	1,287 28	Sinton, W. R.	3,029 61
Ewen, A. A.	2,696 89	MacDougal, R. G.	2,612 64	Smith, C. C.	1,133 07
Faron, H.	2,069 98	MacLean, T. C.	508 99	Souaillard, H.	1,041 01
Fenton, H. J.	1,066 37	MacMillan, H.	987 43	Spiers, W. D.	1,117 41
Fleming, J. A.	1,650 52	Makeechak, H.	1,316 96	Stafford, F.	1,392 87
Fleming, J. E.	512 26	Manning, E.	791 32	Stanistreet, J. A. ...	504 00
Forbes, J. E.	799 40	Marks, J. J.	999 74*	Suckling, A. H.	1,368 83
Fry, D. H.	3,040 88	Martineau, R.	1,180 57	Swales, J. O.	1,597 35
Gagnon, P.	2,827 13	Martinelli, J. W.	1,687 42	Swan, T. H.	589 85
Gertson, F. C.	2,339 60	Mather, E. E.	1,975 84	Taylor, A. W.	3,437 69
Goddard, L. C.	1,915 18	May, A. L.	928 22*	Thomas, M. S. H.	1,233 36
Goff, J.	1,535 04	Mayor, J.	1,851 16	Thompson, H. W. P. ..	1,299 53
Green, C. N.	590 02	McCarthy, E. E.	694 47	Tiefenback, J. W. ...	3,687 58
Grevatt, A. H.	2,824 70	McCuaig, C. M.	712 77	Tillotson, M.	2,704 78
Groombridge, J. A. .	965 62	McCulloch, W. C.	3,015 48	Tivendell, G.	1,625 62
Hall, H. T. M.	2,385 53	McDonald, A. F.	619 31	Torrens, R. C.	2,057 70
Hall, W. E.	1,714 93	McDowell, W. H.	1,785 96	Toxopeus, P. C. D. .	941 38
Hamilton, T. B.	521 58	MeBachem, L. B. ..	784 60	Trenaman, A. M.	2,663 96
Harder, J. N.	688 27	Mellhargey, J. D.	1,214 68	Troy, F. O.	1,015 72
Harris, R. A.	2,241 68	McIntyre, G. C.	1,076 46	Upton, W. F.	737 68
Harvey, A. D.	1,637 48	McKay, G. T.	2,416 11	Vallee, J. A.	779 92*
Haselden, F.	3,035 66	McLeod, J.	1,703 87	Van Vliet, L. G.	963 74
Hawkins, L. C.	2,581 88	Meere, A. E.	662 45	Vince, H. A.	746 26
Hebert, J.	771 32	Miller, B. M.	824 25*	Vinette, J. J.	975 88
Henderson, J.	779 74	Miller, W. J.	1,917 81	Wallace, C. C.	2,828 30
Higgins, W. S.	571 39	Mitchell, G. M.	792 63*	Wellsman, J.	868 53
Hight, R.	659 49	Morissette, J. P.	509 10	Welsh, R. L.	1,503 68
Holecomb, W. H.	3,718 61	Morrison, A. G.	1,025 25	West, R. A.	3,605 58
Holm, C. V.	1,286 12	Mossop, J. W.	1,306 34	White, A. A.	1,242 84
Humphries, G. W. ...	1,136 23	Naylor, A. C.	2,235 44	Whiting, H. V.	849 06
Hunter, L. M.	2,346 34	Nicol, W. J.	2,667 40	Williams, H.	1,190 11
Hutchison, D. I.	653 43	O'Brien, T. J.	1,581 49	Winship, H. D.	806 98
Imhe, J. M.	2,401 66	Park, J. D.	1,558 21	Winter, R. M.	739 17
Jennings, G. L.	1,665 96	Pearce, W. D.	1,797 37	Wray, M. N.	1,239 27
Jodoin, J. I.	931 36	Pelton, J. D.	586 25*	Young, E.	1,840 91
Jones, C. L.	1,674 74	Peterson, A. O.	879 89	Young, J. Y.	3,074 99
Kaarsberg, A. C. A. .	1,850 34	Phillips, N. B.	579 13		
Kealey, H.	627 97				

* Removal expenses.

INDIAN AFFAIRS BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Acland, E.	\$ 5,208 00		Buck, C. H.	6,180 00	
Allan, D. J.	6,780 00	\$ 560 68	Conn, H. R.	5,520 00	2,474 67
Arnold, W. S.	5,700 00		Davis, R. S.	5,028 00	1,177 24
Boulton, J. H.	5,520 00	526 61	Gooderham, G. H.	5,268 00	610 85
Brown, L. L.	5,208 00		Jones, H. M.	5,208 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacInnes, T. R. L. ..	6,180 00		Pratt, W. J. F.	5,820 00	
Mackay, D. M.	9,000 00		Randle, E. P.	5,630 40**	
McCrimmon, M.	5,208 00	531 06	Stanton, J. A.	5,208 00	
Morris, J. E.	5,028 00	2,915 74	Wickwire, L. H.	5,268 00	
Ostrander, J. P. B.	5,268 00	630 40	Young, A. G.	5,520 00	
Phelan, P. N. L.	5,460 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Aird, A. J. \$	512 65	Hall, F.	991 44	Montour, R. J.	941 56
Albinson, A. H.	1,023 03	Henson, P. P.	799 80	Morisset, L.	1,004 83
Allan, J. S.	1,347 15	Hett, D. M.	723 72	Nadeau, C. R.	1,237 35
Anfield, F. E.	623 36	Hughes, F. M.	538 60	Nield, D. A. H.	508 22
Arsenault, E.	741 67	Johnston, C. R.	584 46	Nixon, A. R.	519 81
Baker, R.	1,728 03	Jones, E. S.	2,433 42	Oddson, A.	1,274 46
Bartlett, J. L.	2,006 38	Jutras, M. G.	686 47	Olson, B. E.	853 72
Battle, R. F.	700 92	Kendall, L.	2,708 31	Paterson, E. G.	510 45
Beeching, T. A. G. ..	858 83	Kennedy, G. E.	1,364 03	Paterson, N.	2,694 49
Bell, J. L.	1,790 06	Kirkby, I. F.	2,329 13	Pederson, P. A.	575 82
Bonnah, T. L.	1,012 79	Knapp, S. C.	808 61	Racicot, F.	1,923 62
Boudreau, G.	1,107 40	Krawchuk, M.	1,101 76	Reader, P. B.	1,004 70
Bowman, T. A.	1,619 64	Lamothe, J. R.	942 84	Robertson, D.	981 31
Brad, L.	623 32	Lapp, G. S.	550 45	Robertson, E. A.	672 22
Brisebois, F. X. L. ..	1,695 21	Lariviere, H.	1,390 29	Robinson, W. G.	751 64
Brown, K. L.	781 57	Laurence, R. P. G. ..	1,213 42	Sampson, R. H. S. ..	576 94
Burk, J. G.	811 27	Law, E.	1,725 50	Seymour, D.	1,201 40
Cassie, D. R.	1,352 06	Leroy, W. L.	1,001 69	Shaw, P.	914 56
Clark, C. A. F.	2,485 57	Levesque, R.	726 71	Smitheram, H. A.	599 15
Clark, F. A.	718 44	Lockhart, J. F.	769 36	Spence, S.	521 01
Clench, B. G.	720 13	Lyons, W. J.	683 69	Stallwood, R. J.	535 79
Cochran, L.	547 17	MacDonald, H. J.	978 00	Staunton, J. H.	1,265 36
Cousineau, J. B.	1,156 80	MacPherson, J. D.	984 41	Stewart, J. W.	605 73
Coyle, J. V.	991 32	Marleau, J. A.	789 44	Swartman, G.	902 32
Davey, R. F.	1,923 85	Martin, L. M.	1,212 55	Taillon, L. J.	567 18
Doucet, A. J.	1,609 75	Martins, H.	912 18	Taylor, H. E.	646 68
Eisenhardt, I.	2,291 82	Matters, F.	2,869 81	Todd, M. S.	1,291 39
Findlay, J. A.	1,095 96	McCracken, M. W. ...	758 02	Waite, J.	2,506 48
Fortin, B.	1,761 89	McGregor, W. J.	1,786 38	Ward, L. D.	507 01
Fournier, C.	620 78	McGuire, W. J.	1,304 25	Warden, J. T.	737 94
Fox, C. E.	604 90	McKinnon, F. B.	1,960 34	Watt, P. H.	588 31
Galibois, E. J.	591 36	McLeod, N. J.	946 59	Whitney, J. L.	812 26
Gauthier, H.	1,094 61	Meek, R. J.	659 98		
Gowans, W.	1,521 47	Minnis, J. D.	861 69		

** Includes cash allowance in lieu of accommodation.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department his name and the total amount received are also included in the following list.

CITIZENSHIP

Government of Canada—Department of Public Printing and Stationery, \$101,538.79.

IMMIGRATION BRANCH

Bell Telephone Company of Canada, Montreal, \$20,589.63; Government of Canada—Department of National Health and Welfare, \$10,781.10, Post Office Department, \$28,246.64, Department of Public Printing and Stationery, \$226,159.65; Canadian Pacific Railway Company, Montreal, \$15,935.61; R. B. Seeton and Co. Ltd., Halifax, \$10,919.04.

INDIAN AFFAIRS BRANCH

Albert & McCaffery, Ltd., Prince Rupert, B.C., \$35,333.82; Province of Alberta, \$12,957.54; D. V. Allain Estate, Neguac, N.B., \$10,889; Gaston Amyot, Quebec, \$10,536.57; J. H. Ashdown Hardware Co., Ltd., Winnipeg, \$22,479.90; Atlantic Trading Co., Restigouche, Que., \$16,358.04; Babine Lumber Co., Ltd., Burns Lake, B.C., \$11,584.65; Beaver Lumber Co., Winnipeg, \$73,181.56; Bloedel, Stewart & Welch Ltd., Port Alberni, B.C., \$12,810.25; Bond Construction Co., Ltd., Edmonton, \$29,218.65; Brais & Lanctot Engr., St. Isidore, Que., \$22,412.49; Brossert Lumber Co., Dresden, Ont., \$16,000; George Burchill & Son, South Nelson, N.B., \$12,907.11; Burns & Co., Ltd., Calgary, Alta., \$35,973.45; Canada Cement Co., Montreal, \$11,655.34; Government of Canada—Department of Public Printing and Stationery, \$230,872.55; Canada Iron Foundries Ltd., Montreal, \$13,769.91; Canadian Fairbanks Morse Co., Ltd., Montreal, \$10,917.29; Canadian Johns-Manville Co., Ltd., Toronto, \$29,740.78; Canadian National Railways, Montreal, \$14,304.52; Canadian Wood Pipe & Tanks Ltd., Vancouver, \$22,106.22; Central Northern Airways, Winnipeg, \$10,675.12; Community Store, Lennox Island, P.E.I., \$13,796.87; The Community Store, Micmac, N.S., \$23,711.90; Dawson & Hall, Ltd., Vancouver, \$352,841.09; Dominion Lumber & Fuel Co., Winnipeg, \$36,319.64; Dominion Road Machinery Sales Co., Limited, Goderich, Ont., \$19,237.51; Dominion Textile Co., Montreal, \$15,042.90; T. Eaton Co., Ltd., Toronto, \$58,157.92; Eskasoni Community Store, Eskasoni, N.S., \$44,012.58; A. Fennell & Son, Newbury, Ont., \$15,220.07; Fort St. James Sawmill, Fort St. James, B.C., \$12,785.19; Fountain and Corner, Beaverton, Ont., \$18,936; Kathleen Fraser, Rexton, N.B., \$13,649.46; Joseph Gabriel, Vernon, B.C., \$15,032.68; H. J. Gardner & Sons Ltd., Williams Lake, B.C., \$15,845.54; R. C. Goodrich & J. H. Tarras, Chilliwack, B.C., \$45,902.10; Gundry-Pymore Ltd., Moncton, N.B., \$12,636.02; Hill-Clark-Francis, Ltd., New Liskeard, Ont., \$24,747.37; Hudson's Bay Co., Winnipeg, \$415,122.77; Imperial Oil Ltd., Toronto, \$65,044.49; Kane Equipment Ltd., Winnipeg, \$26,572.53; H. Kelly & Co., Ltd., Edmonton, \$35,326.16; Harvey Lunam Construction Co., Regina, \$95,649.04; M. & K. Plumbing and Heating Co., Prince Albert, Sask., \$12,856.76; Mahler Bros., Delaware, Ont., \$14,788.66; Province of Manitoba, \$74,184.67; Marshall Wells Hardware Ltd., Winnipeg, \$38,790.01; McKinty & Sons, Victoria, \$36,000; McLennan, McFeely & Prior, Vancouver, \$12,480.66; Mercier & Shirley, Ltd., Cochrane, Ont., \$17,706.61; Mistassiny Trading Co., Mistassiny Post, Que., \$40,607.36; Modern Electric, Cranbrook, B.C., \$11,657; Mohawk Construction, Mount Pleasant, Ont., \$12,497.35; Monarch Lumber Co., Winnipeg, \$20,674.92; A. E. Mundle & Co., Ltd., Richibucto, N.B., \$10,640.01; Province of Newfoundland, \$37,166.11; North American Lumber Co., Ltd., Winnipeg, \$31,421.95; North Shore Construction Co., Ltd., Montreal, \$18,890.34; Northern Transportation Co., Ltd., Edmonton, \$15,653.95; Province of Ontario, \$109,608.80; Pacific Coast Pipe Co., Ltd., Vancouver, \$17,780.50; Park-Hannesson Ltd., Winnipeg, \$22,815.45; Philpott, Eviitt & Co., Prince Rupert, B.C., \$39,332.68; Precision Housing Co., Ltd., Vancouver, \$85,901.50; Prefabricated Structures, Vancouver, \$103,686.74; Geo. R. Prowse Range Co., Ltd., Montreal, \$14,271.56; Reliance Lumber Co., Vancouver, \$39,460.92; Robin Hood Flour Mills Limited, Montreal, \$20,826.51; Bruce Robinson Electric, Ltd., Edmonton, \$16,530.27; Roman Catholic Episcopal Corporation of Grouard, McLennan, Alta., \$63,101.03; Jos. E. Roziere, St. James, Man., \$18,300; Province of Saskatchewan, \$46,582.44; Schultz Construction Ltd., Brantford, Ont., \$10,115; Security Lumber Co., Ltd., Moose Jaw, Sask., \$13,800.33; Sterling Construction Co., Ltd., Windsor, Ont., \$13,062.33; Taylor & Drury Ltd., Whitehorse, Y.T., \$14,193.27; Tidewater Construction Co., Ltd., New Glasgow, N.S., \$22,845; Lucien Tremblay, Portneuf, Que., \$268,961.40; Universal Plumbing and Heating Co., Ltd., Toronto, \$59,500; Valley Lumber Yards, New Westminster, B.C., \$26,064.97; Vilas Furniture Co., Ltd., Cowansville, Que., \$13,531.44; George Weston Ltd., Toronto, \$27,268.14; Winslow & Son, North Battleford, Sask., \$32,863.50.

Appendix

INDIAN TRUST FUNDS

Statement of Receipts and Disbursements for year ended March 31, 1951

CAPITAL ACCOUNTS

Balance April 1, 1950		14,828,055 16
Receipts—		
Land sales, principal	87,923 09	
Timber dues	487,099 62	
Loan repayments	38,242 40	
Miscellaneous	84,321 46	
	<hr/>	697,586 57
		<hr/>
		15,525,641 73
Disbursements—		
Cash distribution of timber dues, etc.	73,587 56	
Enfranchisements	72,615 45	
Loans	54,851 04	
Construction	123,630 94	
Timber fire protection	2,897 28	
Miscellaneous	94,111 78	
	<hr/>	421,694 05
		<hr/>
Balance, March 31, 1951		\$ 15,103,947 68

REVENUE ACCOUNT

Balance, April 1, 1950		4,308,244 78
Receipts—		
Interest from Government	956,511 85	
Rentals, etc.	473,779 30	
Interest on land sales	10,049 93	
Savings deposits and proceeds of estates	98,186 92	
Loan repayments	5,447 53	
Miscellaneous, including fines, sales of handicraft, road subsidies, fur project, etc.	1,593,522 43	
	<hr/>	3,137,497 96
		<hr/>
		7,445,742 74
Disbursements—		
Cash distribution of interest, rentals, etc.	456,843 79	
Relief, hospital and medical fees	525,551 23	
Savings withdrawals and estate settlements	90,239 34	
Road repairs	80,465 35	
Farm implements and repairs, seed grain, feed and livestock	331,392 98	
Miscellaneous, including expenses re fines, handicraft, fur project	832,268 17	
	<hr/>	2,316,760 86
		<hr/>
Balance, March 31, 1951		\$ 5,128,981 88

In addition to the cash balance in the Funds, \$107,459.74 is owing on land sale agreements, \$142,979.11 on account of Band loans and \$5,129.66 on timber sales. Current rental leases, if payments are made as they mature, should produce \$2,802,142.90.

The above accounts represent 500 Band accounts, each of which is a separate trust. All administration expenses are charged to parliamentary appropriations.

1950-51

PUBLIC ACCOUNTS

PART II
D

CIVIL SERVICE COMMISSION

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

CIVIL SERVICE COMMISSION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—			1,580,318 82
Ordinary			
Revenues—			
Ordinary	29 17		
Special Receipts	2 28		
			31 45
Net Charge			\$1,580,287 37

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
D-2	Stat. Civil Service Commissioners:				
	1 at \$10,000; 2 at \$8,000		26,000 00	26,000 00	26,000 00
D-2	63 *Salaries and Contingencies of the Commission..		1,561,250 00	1,553,616 82	1,485,991 49
GENERAL					
D-3	Stat. Gratuities to families of deceased employees...		702 00	702 00	860 00
	Total Ordinary		\$ 1,587,952 00	\$ 1,580,318 82	\$ 1,512 851 49

* Complete title is shown in the following details.

Civil Service Commissioners: 1 at \$10,000; 2 at \$8,000; Civil Service Act, c. 22, R.S.,
as amended.....\$ 26,000 00

The above salary rates are supplemented by the amounts authorized by Vote 63. The names of the Commissioners are shown in the general salary list at the end of this section.

Vote 63 Salaries and Contingencies of the Commission^e, including the Chairman of the Civil Service Commission and two Civil Service Commissioners at \$2,000 each, additional to Chap. 53, Statutes of 1947

	Estimates	Allotments	Expenditures
Salaries	1,349,250 00	1,349,250 00	1,346,953 68
Printing, Stationery and Office Equipment	100,000 00	110,000 00	108,318 42
A Telephones, Telegrams and Postage	10,000 00	15,500 00	14,802 90
Travelling Expenses	60,000 00	47,000 00	45,178 85
Advertising	12,000 00	16,500 00	16,149 86
B Cost of Holding Examinations	25,000 00	19,000 00	18,302 75
Sundries	5,000 00	4,000 00	3,910 36
	\$1,561,250 00	\$1,561,250 00	\$1,553,616 82

As at March 31, 1951, there were 532 salaried employees being paid from this vote, of whom 248 were permanent and 284 temporary.

A Telephone tolls cost \$5,084.34; telegrams, \$2,424.11; postage, \$7,294.45.

B Fees of presiding and assisting examiners, at \$12 and \$6 per day respectively were \$11,557.61; fees for marking papers, \$2,409.05; rental of examination halls, janitor services, etc., \$4,004.98; travelling expenses of technical members of examining boards, etc., \$331.11.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 702 00

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Refunds of Previous Years' Expenditure	29 17	55 49
Miscellaneous		6 51
Total Ordinary	29 17	62 00
Special Receipts—		
Refund of Previous Years' War, Demobilization and Reconversion Expenditures	2 28	
Grand Total	<u>\$ 31 45</u>	<u>\$ 62 00</u>

Certified correct.

C. H. BLAND,

Chairman, Civil Service Commission.

OPEN ACCOUNTS

NOTE.—Marginal number and letter in parenthesis are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous—</i>				
Unclaimed Cheques Suspense—Civil Service				
Commission	\$ 7 00			\$ 7 00

All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Previous Years—Uncollectable	<u>\$ 18 16</u>	<u>\$ 18 16</u>

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bland, C. H., Chairman.	\$ 12,000 00		Grenier, J. L. R.	5,208 00	
Boudreau, A. J., Com- missioner	10,000 00		Jackson, G. T.	8,000 00	679 90
Nelson, S. G., Commis- sioner	10,000 00		Lefebvre, J. O. A.	6,120 00	928 55
Alexander, E. D.	5,208 00	\$ 890 09	Leger, R. W.	5,208 00	
Arnold, H. N.	5,208 00	1,021 74	Ley, W. H.	5,208 00	
Ault, O. E.	8,000 00	841 82	Lizotte, J. A.	5,700 00	955 93
Blackburn, G. A.	5,268 00		Lochnan, C. J.	5,868 00	
Creighton, L. F.	5,820 00	713 31	(including terminable allowance, \$600)		
Dietz, H. I. H.	5,520 00		McNaughton, H. R. ..	6,120 00	
Dungan, W.	5,268 00		Moffit, L. W.	5,208 00	
Field, H. H.	5,208 00	538 28	Murray, J. A.	6,120 00	
Gardner, C. J.	5,940 00		O'Keefe, G. P.	5,208 00	
Garrett, C. E.	5,820 00		Scobie, K. R. J.	5,520 00	
Gauthier, G. E.	5,880 00		Smallwood, L. A.	5,520 00	
Gosselin, R.	5,820 00		Turnbull, D. R.	5,520 00	
			Waters, D. M.	6,480 00	939 20

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bardell, R. A.	\$ 1,105 53	Hollingshead, H. C. .	1,713 42	Porteous, L. A.	538 69
Beaudry, G.	953 44	Maunder, J. F. C. ..	756 21	Powers, T. M.	1,198 27
Bell, R. W.	668 52	McSkimmings, J. A. .	816 95	Ste. Marie, R.	895 71
Burns, D. M.	887 26	Munro, M.	909 39	Scammell, E. R.	697 12
DeSalaberry, C. M. .	1,129 44	Ormerod, A.	717 84	Smith, R. A.	1,052 61
Duncan, W. A.	799 54	Orr, H. V.	1,085 43	Speer, W. D.	1,282 35
Glover, W. W.	1,272 73	Packman, R. A.	715 96	Taber, R. H.	1,673 70†
Grant, W. M.	704 52	Patterson, C. R.	1,201 75	Thomas, E. K.	914 83
Hamel, J. M.	552 80	Perry, W. E.	639 55	Vinokur, J.	799 27
Harcourt, J. Y.	671 89				

† Including \$1,441.90 charged to Department of Labour, Vote 155.

1950-51
PUBLIC ACCOUNTS

PART II
E

DEPARTMENT OF EXTERNAL AFFAIRS

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—		
Ordinary		22,079,561 54
Revenues—		
Ordinary	391,816 08	
Special Receipts	1,439 34	
		393,255 42
Net Charge		\$ 21,686,306 12

NOTE.—Revenues and Open Accounts are shown on page E-16 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
E-4		Stat. Secretary of State for External Affairs—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT AND MISSIONS ABROAD					
E-4	64	Departmental Administration.....	2,378,880 00	2,118,256 47	2,000,252 06
E-4	65	Passport Office Administration.....	183,500 00	168,667 58	179,858 37
E-5	66	*Representation Abroad.....	4,874,836 00	4,588,070 96	4,380,299 34
E-5	666				
E-10	67	*To authorize the use of inconvertible foreign currencies during the fiscal year 1950-51.....	1 00		
E-10		Stat. Appropriation Act No. 4, c. 55, 1950, Vote 67.	357,973 44	357,973 44	136,728 73
E-10	68	To provide for hospitality in connection with visitors from abroad.....	20,000 00	19,667 15	16,880 81
E-10	69	*To provide for relief of distressed Canadian citizens abroad.....	15,000 00	9,715 05	9,087 43
E-11	70	Canadian Representation at International Conferences.....	225,000 00	196,656 64	177,342 18
E-12	71	*Canadian Section of Canada-United States Permanent Joint Board on Defence.....	10,000 00	9,003 85	442 69
E-12	72	Grant to United Nations Association in Canada.	10,000 00	10,000 00	5,000 00
E-12	667	Grant to Fairfield Trust Committee towards expenses of the International Friendship Celebration to be held from August 13 to 15, 1950.....	2,000 00	2,000 00	

DEPARTMENT OF EXTERNAL AFFAIRS

E-3

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
B—GENERAL					
THE CANADIAN GOVERNMENT'S ASSESSMENT FOR MEMBERSHIP IN THE FOLLOWING INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS					
E-12	73	United Nations Organization.....	1,343,700 00	1,164,032 15	1,362,328 22
E-12	74	Specialized Agencies—			
	668 } 580 }	Food and Agricultural Organization of the United Nations.....	356,500 00	355,515 94	199,500 00
E-13	75	International Labour Organization.....	257,000 00	256,603 45	207,340 49
E-13	76	United Nations Educational, Scientific and Cultural Organization.....	309,500 00	307,644 70	312,778 00
		Commonwealth Organizations—			
E-13	77	Commonwealth Communications Council....	6,006 00		6,160 00
E-13	78	Commonwealth Economic Committee.....	17,300 00	17,278 80	19,786 80
E-13	79	Commonwealth Shipping Committee.....	1,050 00	1,047 20	599 60
E-13	80	Inter-allyed Reparations Agency.....	8,670 00	8,630 31	7,823 05
E-13	669	United Nations Expanded Programme for Technical Assistance to the Under-developed Countries.....	850,000 00	850,000 00	
INTERNATIONAL CIVIL AVIATION ORGANIZATION					
E-13	81	To provide the International Civil Aviation Organization with office accommodation at cost.....	63,927 00	63,927 00	46,317 09
PENSIONS AND OTHER BENEFITS					
E-14	Stat.	Annuity to Mrs. Helen Young Roy.....	1,666 66	1,666 66	1,666 66
E-14	Stat.	The Diplomatic Service (Special) Superan- nuation Act.....	1,515 88	1,515 88	255 00
INTERNATIONAL JOINT COMMISSION					
E-14	Stat.	Salaries and expenses of the Commission.....	55,484 09	55,484 09	47,082 69
E-14	82	To provide for preliminary studies and surveys of the Mid-western Watershed (Revote).....	10,000 00	7,888 88	16,266 89
E-14	83	To provide for Canada's share of an investi- gation on the matter of air pollution in the vicinity of Detroit and Windsor.....	40,000 00	27,052 29	11,013 83
GENERAL					
E-15	Stat.	Gratuities to families of deceased employees...	1,839 32	1,839 32	
E-15		Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance).....	3,926 53	3,926 53	
TERMINABLE SERVICES					
E-15	84	To provide for the Canadian Government's contribution to the International Refugee Organization.....	2,108,700 00	2,107,915 70	5,826,544 10
E-15	670	United Nations International Children's Emer- gency Fund.....	600,000 00	600,000 00	1,075,000 00
E-15	671 } 581 }	Contribution to the United Nations Relief and Works Agency for Palestine Refugees in the Near East.....	1,500,000 00	1,500,000 00	57,476 55
E-15	672	Commonwealth Consultative Committee on South and South East Asia.....	400,000 00	5,581 50	
E-15	582	Contribution for the United Nations Relief and Rehabilitation Programme for Korea.....	7,250,000 00	7,250,000 00	
		Expenditures: from Appropriations not required for 1950-51.....			564,579 81
		Total Ordinary.....	\$23,275,975 92	\$22,079,561 54	\$16,680,410 39

* Complete title is shown in the following details.

89056—8½

Salary of the Secretary of State for External Affairs, Hon. L. B. Pearson, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to the Secretary of State for External Affairs, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00

Hon. L. B. Pearson received travelling expenses of \$813.14, which were charged to Vote 64.

A—DEPARTMENT AND MISSIONS ABROAD

Vote 64 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	1,471,940 00	1,470,284 00	1,400,583 42
Allowances	1,440 00	3,888 00	1,816 54
A Printing, Stationery and Office Equipment	153,000 00	178,000 00	143,013 55
Freight, Express and Cartage	8,000 00	13,000 00	11,001 22
Telephones and Telegrams	85,000 00	85,000 00	58,275 57
Postage	200,000 00	157,975 00	133,493 47
B Travel and Removal Expenses	245,000 00	245,000 00	213,443 43
Publicity and Information	103,600 00	98,600 00	58,187 91
Teletypes	31,000 00	31,000 00	20,263 23
Courier Service	20,000 00	20,000 00	17,802 49
C Sundries	59,900 00	76,133 00	60,375 64
	<u>\$2,378,880 00</u>	<u>\$2,378,880 00</u>	<u>\$2,118,256 47</u>

As at March 31, 1951, there were 542 salaried employees being paid from this vote, of whom 256 were permanent and 286 temporary.

- A Payments made to the Department of Public Printing and Stationery amounted to \$142,958.11.
- B Expenditures comprise: travelling expenses, \$31,698.39, and removal expenses \$181,745.04. Removal expenses of employees whose salaries are charged to Vote 66 are paid from this allotment.
- C Expenditures comprise: subscriptions, \$19,514.67; press news, \$3,828.47; books, \$11,675.09; miscellaneous, \$25,357.41.

Votes 65 and 665 Passport Office Administration

	Estimates	Allotments	Expenditures
Salaries	130,830 00	124,330 00	117,592 89
Printing, Stationery and Office Equipment	52,000 00	58,500 00	50,919 79
Sundries	670 00	670 00	154 90
	<u>\$ 183,500 00</u>	<u>\$ 183,500 00</u>	<u>\$ 168,667 58</u>

As at March 31, 1951, there were 57 salaried employees being paid from this vote, of whom 29 were permanent and 28 temporary.

Revenues arising from services provided through the above expenditures amounted to \$342,499.95 and comprised passport and visa fees, \$335,150.67, and Consular and service fees, \$7,349.28.

Votes 66 and 666 Representation Abroad—including payment of salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and staff appointed as directed by the Governor General in Council, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
<i>Diplomatic Missions—</i>			
A Argentina—Operational expenses	81,099 00	82,899 00	81,915 62
Capital items	5,600 00	4,975 00	1,354 26
	86,699 00	87,874 00	83,269 88
B Australia—Operational expenses	54,382 00	52,382 00	51,369 46
Capital items	57,050 00	55,050 00	52,388 28
	111,432 00	107,432 00	103,757 74
C Belgium—Operational expenses	127,210 00	129,415 00	127,712 38
Capital items	6,200 00	7,200 00	6,542 04
	133,410 00	136,615 00	134,254 42
D Brazil—Operational expenses	92,055 00	96,155 00	94,929 46
Capital items	5,000 00	3,800 00	3,617 50
	97,055 00	99,955 00	98,546 96
E Chile—Operational expenses	60,225 00	58,525 00	57,855 28
Capital items	3,600 00	4,450 00	3,103 14
	63,825 00	62,975 00	60,958 42
F China—Nanking—Operational expenses	91,500 00	49,800 00	48,009 46
Capital items	6,000 00	3,000 00	51 49
	97,500 00	52,800 00	48,060 95
G Cuba—Operational expenses	64,889 00	65,789 00	64,460 63
Capital items	4,350 00	4,350 00	3,625 98
	69,239 00	70,139 00	68,086 61
H Czechoslovakia—Operational expenses	67,357 00	68,752 00	67,132 45
Capital items	5,750 00	5,750 00	4,166 95
	73,107 00	74,502 00	71,299 40
I Denmark—Operational expenses	62,600 00	45,400 00	44,085 30
Capital items	9,250 00	9,250 00	8,426 12
	71,850 00	54,650 00	52,511 42
J France—Operational expenses	279,100 00	340,900 00	335,643 22
Capital items	5,000 00	6,000 00	3,716 72
	284,100 00	346,900 00	339,359 94
K Germany—Berlin—Operational expenses	13,290 00	19,890 00	18,770 17
Capital items	1,000 00	1,000 00	22 26
	14,290 00	20,890 00	18,792 43
L Germany—Bonn—Operational expenses	73,001 00	101,301 00	99,747 76
Capital items	34,500 00	25,500 00	24,058 05
	107,501 00	126,801 00	123,805 81
M Greece—Operational expenses	89,820 00	94,450 00	92,471 34
Capital items	15,000 00	5,275 00	3,688 83
	104,820 00	99,725 00	96,160 17
N India—Operational expenses	118,696 00	94,696 00	93,104 12
Capital items	90,900 00	67,900 00	3,122 03
	209,596 00	162,596 00	96,226 15
O Ireland—Operational expenses	48,749 00	48,939 00	47,931 71
Capital items	6,100 00	5,850 00	2,739 80
	54,849 00	54,789 00	50,671 51
P Italy—Operational expenses	121,000 00	136,188 00	134,166 29
Capital items	12,800 00	17,300 00	15,663 95
	133,800 00	153,488 00	149,830 24
Q Japan—Operational expenses	63,210 00	67,055 00	65,283 23
Capital items	9,000 00	6,625 00	3,625 17
	72,210 00	73,680 00	68,908 40
R Mexico—Operational expenses	84,830 00	93,310 00	91,943 24
Capital items	10,900 00	10,850 00	6,114 81
	95,730 00	104,160 00	98,058 05

	Estimates	Allotments	Expenditures
S The Netherlands—Operational expenses	77,828 00	86,978 00	85,653 42
Capital items	5,800 00	25,550 00	22,832 85
	<i>83,628 00</i>	<i>112,528 00</i>	<i>108,486 27</i>
T New Zealand—Operational expenses	58,955 00	59,195 00	58,190 52
Capital items	3,750 00	3,000 00	2,003 01
	<i>62,705 00</i>	<i>62,195 00</i>	<i>60,193 53</i>
U Norway—Operational expenses	56,895 00	58,525 00	57,140 66
Capital items	4,750 00	8,625 00	5,380 80
	<i>61,645 00</i>	<i>67,150 00</i>	<i>62,521 46</i>
V Pakistan—Operational expenses	97,228 00	82,178 00	81,012 54
Capital items	64,200 00	10,950 00	9,040 70
	<i>161,428 00</i>	<i>93,128 00</i>	<i>90,053 24</i>
W Peru—Operational expenses	38,782 00	50,977 00	50,007 84
Capital items	2,350 00	6,100 00	5,822 81
	<i>41,132 00</i>	<i>57,077 00</i>	<i>55,830 65</i>
X Poland—Operational expenses	62,455 00	159,365 00	155,373 55
Capital items	7,050 00	57,050 00	54,096 11
	<i>69,505 00</i>	<i>216,415 00</i>	<i>209,469 66</i>
Y South Africa—Operational expenses	43,374 00	48,129 00	47,098 99
Capital items	9,100 00	14,100 00	11,925 38
	<i>52,474 00</i>	<i>62,229 00</i>	<i>59,024 37</i>
Z Sweden—Operational expenses	74,012 00	65,002 00	64,136 99
Capital items	31,000 00	12,700 00	7,990 92
	<i>105,012 00</i>	<i>77,702 00</i>	<i>72,127 91</i>
ZA Switzerland—Operational expenses	80,258 00	78,178 00	77,231 69
Capital items	8,550 00	8,550 00	5,275 36
	<i>88,808 00</i>	<i>86,728 00</i>	<i>82,507 05</i>
ZB Turkey—Operational expenses	73,245 00	80,615 00	79,391 31
Capital items	14,000 00	6,250 00	1,719 11
	<i>87,245 00</i>	<i>86,865 00</i>	<i>81,110 42</i>
ZC U.S.S.R.—Operational expenses	263,375 00	233,130 00	230,943 61
Capital items	2,250 00	9,650 00	8,702 88
	<i>265,625 00</i>	<i>242,780 00</i>	<i>239,646 49</i>
ZD United Kingdom—Operational expenses	331,600 00	367,120 00	363,277 42
Capital items	37,200 00	34,200 00	18,483 96
	<i>368,800 00</i>	<i>401,320 00</i>	<i>381,761 38</i>
ZE Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland—Operational expenses	31,074 00	36,409 00	35,239 61
ZF Canadian Delegation to the United Nations, New York—Operational expenses	99,710 00	100,260 00	97,859 73
Capital items	5,000 00	750 00	730 39
	<i>104,710 00</i>	<i>101,010 00</i>	<i>98,590 12</i>
ZG U.S.A.—Operational expenses	408,300 00	394,950 00	392,727 33
Capital items	5,350 00	6,350 00	4,676 48
	<i>413,650 00</i>	<i>401,300 00</i>	<i>397,403 81</i>
ZH Yugoslavia—Operational expenses	82,600 00	92,310 00	90,957 59
Capital items	28,000 00	11,000 00	8,069 62
	<i>110,600 00</i>	<i>103,310 00</i>	<i>99,027 21</i>
Total, Diplomatic Missions	3,989,054 00	4,098,117 00	3,895,551 68
<i>Consulates—</i>			
ZI Boston, U.S.A.—Operational expenses	63,400 00	58,605 00	57,531 68
Capital items	500 00	500 00	252 06
	<i>63,900 00</i>	<i>59,105 00</i>	<i>57,783 74</i>
ZJ Caracas, Venezuela—Operational expenses	972 00	29,372 00	28,321 22
Capital items	1,850 00	4,700 00	4,105 88
	<i>2,822 00</i>	<i>34,072 00</i>	<i>32,427 10</i>

	Estimates	Allotments	Expenditures
ZK Chicago, U.S.A.—Operational expenses	84,610 00	81,155 00	80,037 08
Capital items	500 00	500 00	403 20
	85,110 00	81,655 00	80,440 28
ZL Detroit, U.S.A.—Operational expenses	40,700 00	41,600 00	40,514 99
Capital items	500 00	500 00	55 81
	41,200 00	42,100 00	40,570 80
ZM Frankfurt, Germany—Operational expenses	31,370 00	39,670 00	38,479 24
Capital items	1,000 00	1,600 00	938 03
	32,370 00	41,270 00	39,417 27
ZN Lisbon, Portugal—Operational expenses	1,000 00	1,000 00	256 24
Capital items	500 00		
	1,500 00	1,000 00	256 24
ZO Manila—Operational expenses	1,000 00	1,000 00	46 92
ZP New York, U.S.A.—Operational expenses	175,590 00	207,410 00	205,866 56
Capital items	31,000 00	32,500 00	31,603 00
	206,590 00	239,910 00	237,469 56
ZQ Portland, U.S.A.—Operational expenses	950 00	950 00	859 25
ZR San Francisco, U.S.A.—Operational expenses	79,090 00	77,040 00	76,177 74
Capital items	500 00	500 00	439 56
	79,590 00	77,540 00	76,617 30
ZS Sao Paulo, Brazil—Operational expenses	900 00	900 00	65 90
ZT Shanghai, China—Operational expenses	46,200 00	62,780 00	61,341 59
Capital items	8,650 00	250 00	3 89
	54,850 00	63,030 00	61,345 48
Total, Consulates	570,782 00	642,532 00	627,299 84
<i>Miscellaneous—</i>			
ZU New Offices	130,000 00	64,687 00	54,070 98
To build or purchase premises for offices or residences for missions abroad and to furnish and equip premises and other capital expenditures	165,000 00	69,500 00	11,148 46
Further amounts required, other than those detailed above, to allow for adjustments in Allowance Scales to meet rising costs abroad	20,000 00		
Total Miscellaneous	315,000 00	134,187 00	65,219 44
Grand Total	\$4,874,836 00	\$4,874,836 00	\$4,588,070 96

As at March 31, 1951, there were 744 salaried employees being paid from this vote, of whom 270 were permanent and 474 temporary.

In the course of post war financial settlements, Canada acquired certain blocked or inconvertible currencies which are being utilized for expenditures in the countries concerned. As expenditures are made, the equivalent in Canadian funds is charged to the above vote. Details of these transactions are as given below:

Country	Foreign Currencies	Canadian Equivalent
Belgium	572,872.80 francs	12,603 20
Denmark	153,072.64 kroner	23,895 71
France	11,659,983.00 francs	158,398 32
Germany	359,940.10 deutschmarks	91,176 83
Japan	232,989.50 yen	712 51
Netherlands	79,875.94 guilders	22,514 01
Yugoslavia	1,515,962.50 dinars	33,351 17
		<u>\$ 342,651 75</u>

Further amounts of inconvertible foreign currencies, of which the equivalent in Canadian funds was \$357,973.44, were utilized under authority of Vote 67.

A more detailed statement of expenditures from this vote by offices and objects of expenditure is given on the following page.

DETAILS OF EXPENDITURES
REPRESENTATION

	Salaries	Cost of Living Bonus for Employees Abroad	Allowances	Printing, Stationery and Office Equipment	Freight, Express and Cartage	Telephones and Telegrams
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Diplomatic Missions—</i>						
A Argentina.....	36,161 43	725 50	22,571 55	1,989 82	943 06	929 06
B Australia.....	33,035 93		5,920 33	983 33	649 57	1,928 24
C Belgium.....	51,108 43		42,874 56	1,611 08	480 54	3,127 25
D Brazil.....	37,801 16		30,786 81	720 29	154 97	1,118 56
E Chile.....	27,578 65		13,791 80	659 17	115 16	525 31
F China-Nanking.....	32,675 59		3,385 89	122 99		33
G Cuba.....	27,703 62		26,303 06	740 61	51 02	991 23
H Czechoslovakia.....	26,897 72	114 01	18,912 48	618 40	124 41	1,514 18
I Denmark.....	25,103 28		9,826 24	703 81	202 75	1,431 98
J France.....	130,473 77		123,276 33	4,206 42	2,342 93	15,989 93
K Germany-Berlin.....	7,595 84		625 00	393 68	39 20	7 61
L Germany-Bonn.....	38,574 79		27,705 47	1,668 52	413 23	1,758 76
M Greece.....	37,951 09	755 37	28,694 62	859 50	170 25	1,235 58
N India.....	37,878 17		27,986 63	1,138 27	674 30	4,046 98
O Iceland.....	27,901 26	717 93	11,967 28	652 48	104 45	304 13
P Italy.....	50,828 97		45,287 76	1,054 97	631 78	6,548 84
Q Japan.....	31,980 07		6,274 44	664 89	138 32	2,753 01
R Mexico.....	37,871 61		32,879 01	1,108 77	306 57	654 68
S The Netherlands.....	40,873 40	34 67	27,088 92	722 37	113 68	2,071 15
T New Zealand.....	30,723 91		12,979 70	878 79	180 77	1,746 79
U Norway.....	30,323 24		13,667 22	735 79	72 81	1,231 15
V Pakistan.....	23,384 82		13,239 00	932 86	141 28	4,275 40
W Peru.....	24,081 13		15,457 37	654 99	54 18	543 53
X Poland.....	27,324 62		9,283 67	354 04	1,108 32	2,008 23
Y South Africa.....	17,464 80	102 34	8,866 55	943 94	621 13	463 21
Z Sweden.....	29,596 33		18,813 51	950 95	298 44	2,742 15
ZA Switzerland.....	32,398 77		24,995 94	582 17	548 49	778 01
ZB Turkey.....	36,298 40		22,705 91	799 67	137 24	1,333 45
ZC U.S.S.R.....	64,193 72		13,778 18	686 43	276 73	1,714 87
ZD United Kingdom.....	217,700 67		93,369 96	12,761 94	1,466 88	14,308 47
ZE Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland....	14,102 70		13,427 85	579 04	79 29	1,253 09
ZF Canadian Delegation to the United Nations, New York.....	38,068 01		40,224 56	488 58	20 29	2,707 41
ZG U.S.A., New York.....	200,740 10		152,724 50	4,853 18	738 99	10,003 26
ZH Yugoslavia.....	30,427 46		26,384 25	1,149 31	346 90	2,128 02
<i>Consulates—</i>						
ZI Boston, U.S.A.....	26,433 18		20,972 88	792 36	89 73	1,193 84
ZJ Caracas, Venezuela.....	8,869 83		15,824 10	522 81	127 78	135 33
ZK Chicago, U.S.A.....	31,729 66		29,491 23	389 07	96 20	1,589 37
ZL Detroit, U.S.A.....	18,866 70		13,324 32	401 70	74 84	1,133 06
ZM Frankfurt, Germany.....	17,299 75		8,566 82	469 44	221 14	1,269 96
ZN Lisbon, Portugal.....				10 96		
ZO Manila.....				26 80	20 12	
ZP New York, U.S.A.....	80,857 60		71,665 85	4,471 87	495 18	3,942 33
ZQ Portland, U.S.A.....	859 25					
ZR San Francisco, U.S.A.....	36,606 39		26,191 67	417 23	323 58	1,155 39
ZS Sao Paulo, Brazil.....				65 90		
ZT Shanghai, China.....	22,310 38		2,835 12	317 63	117 89	4,384 40
<i>Miscellaneous—</i>						
ZU New Offices—						
Guatemala.....						
Organization for European Economic Co-operation.....	14,144 67		14,799 77	674 14	108 21	4,294 08
General.....						
Total New Offices.....	14,144 67		14,799 77	674 14	108 21	4,294 08
	1,814,804 17	2,449 82	1,189,748 11	56,530 96	15,422 93	114,469 42

* P.C. 17/400, January 29, 1949 guaranteed exchange at a rate of 25 roubles to the United States dollar to all members of the Canadian Embassy at Moscow. Expenditures of \$66,697.15 arising from the guarantee are included in this amount.

FROM VOTES 66 AND 666
ABROAD

Postage	Travelling Expenses	Rent	Main-tenance	Food and Lodging	Miscel-laneous	Purchase of Land and Buildings	Purchase of Furnishings and Equipment	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
235 47	383 49	12,316 39	669 85	1,829 24	3,160 76		1,354 26	83,269 88
1,316 22	356 92	2,322 56	1,377 87		3,478 49	42,189 52	10,198 76	103,757 74
476 90	2,780 85	12,589 58	1,981 69	1,123 74	9,557 76		6,542 04	134,254 42
857 18	7,178 47	10,821 74	1,452 15	263 53	3,774 60		3,617 50	98,546 96
257 02	1,344 11	9,419 96	131 11		4,032 99		3,103 14	60,958 42
640 55	1,631 68	388 08	1,277 22	761 63	5,927 36		51 49	48,060 95
220 06		1,747 09	2,685 69		4,018 25		3,625 98	68,086 61
144 33	1,956 83	5,294 35	1,825 04	3,858 73	5,871 97		4,166 95	71,299 40
787 46	101 15	513 34	726 48	78 85	4,609 96		8,426 12	52,511 42
1,682 04	6,051 11	10,024 52	8,477 22	4,032 20	29,086 75		3,716 72	339,359 94
99	2,855 14		22 75	3,311 41	3,918 55		22 26	18,792 43
297 52	4,209 25	8,578 63	8,096 81	2,937 52	5,507 26		24,058 05	123,805 81
42 21	925 02	13,928 01	1,496 33		6,413 36		3,688 83	96,160 17
2,142 31	4,070 89		4,464 45	3,501 88	7,199 94		3,122 03	96,226 15
272 15	1,252 88	1,290 84	945 75		2,522 56		2,739 80	50,671 51
1,255 36	841 16	16,506 23	716 06	2,802 57	7,692 59	8,554 17	7,109 78	149,830 24
334 44	4,293 10	1 48	1,583 09	9,731 59	7,528 80		3,625 17	68,908 40
143 10	1,955 56	12,580 31	809 62	347 32	3,283 69		6,114 81	98,058 05
687 17	1,672 05	1,040 34	2,336 02	533 53	8,480 12	1,174 09	21,658 76	108,486 27
642 88	1,123 88	5,191 79	1,039 47	376 37	3,306 17		2,003 01	60,193 53
773 01	3,076 65	4,027 40	588 71	79 22	2,565 46		5,380 80	62,521 46
1,178 56	476 48	12,721 47	136 35	21,869 58	2,656 74		9,040 70	90,053 24
251 09		5,553 50	311 95	116 59	2,983 51		5,822 81	55,830 65
123 87	1,959 45	85,232 34	737 54	15,858 06	11,383 41		54,096 11	209,469 66
870 95	6,540 00	5,359 76	1,630 91	1,297 82	2,937 58		11,925 38	59,024 37
2,141 92	1,749 05	2,833 78	446 84	309 65	4,254 37		7,990 92	72,127 91
555 89	2,637 79	9,498 64	1,164 15	1,375 39	2,696 45		5,275 36	82,507 05
131 72	468 85	10,198 25	923 82	200 98	6,193 02		1,719 11	81,110 42
88 80	6,370 04	23,443 47	17,386 00		103,005 37*		8,702 88	239,646 49
1,682 95	5,328 33	3,522 32	464 97	1,131 87	11,539 06		18,483 96	381,761 38
557 91	1,319 67	2,341 80	9 61	631 47	937 18			35,239 61
42 98	336 25	9,529 54	218 36	286 62	5,937 13		730 39	98,590 12
283 39	1,271 81		8,976 17	1,168 97	11,966 96		4,676 48	397,403 81
176 03	3,600 75	6,789 55	1,636 05	6,190 90	12,128 37		8,069 62	99,027 21
401 35	626 94	5,865 22	272 04	62 21	821 93		252 06	57,783 74
95 00		2,209 25	153 83	116 51	266 78		4,105 88	32,427 10
1,017 76	201 06	14,476 00	141 55	147 35	757 83		403 20	80,440 28
409 79	414 26	4,389 81	124 28	827 84	548 39		55 81	40,570 80
378 91	949 80	1,072 17	251 56	4,263 16	3,736 53		988 03	39,417 27
					245 28			256 24
								46 92
1,405 29	304 86	29,584 77	1,017 98	4,550 16	7,570 67	27,500 00	4,103 00	237,469 56
809 70	1,464 79	7,823 48	215 17		1,170 34		439 56	859 25
1,115 71	996 13	6,283 42	164 57	15,444 50	7,371 84		3 89	76,617 30
								65 90
								61,345 48
							30 34	30 34
33 09		8,284 68	41 87	1,267 46	1,257 16		9,135 51	54,040 64
33 09		8,284 68	41 87	1,267 46	1,257 16		11,148 46	11,148 46
							20,314 31	65,219 44
26,961 03	85,076 50	385,595 86	79,128 95	112,686 42	334,303 29	79,417 78	291,475 72	4,588,070 96

Vote 67 To authorize the use during the fiscal year 1950-51 in payment for the acquisition, improvement or furnishing of properties for Canadian Government offices and residences in foreign countries of inconvertible foreign currencies from deposits of such currencies which may be used only for governmental or other limited purposes in these countries and which have been received by the Government of Canada from other governments in settlement of claims arising out of military operations or war expenditures	1 00
Appropriation Act No. 4, c. 55, 1950, Vote 67.....	357,973 44
	<u>357,974 44</u>
Expenditures.....	\$ <u>357,973 44</u>

Expenditures of inconvertible foreign currencies charged to this vote consist of:

	Foreign Currencies	Canadian Equivalent	
Danish Kroner	103,653.00	15,762 50	Furniture and redecoration, Copenhagen, Denmark.
French Francs	76,486,181.00	239,499 32	Purchase of residence, Paris, France.
French Francs	8,622,929.00	26,086 86	Purchase of furniture, Bonn, Germany.
French Francs	4,291,219.00	13,428 94	Purchase of furniture, Athens, Greece.
French Francs	5,907,562.00	18,374 36	Purchase of furniture, Stockholm, Sweden.
French Francs	960,239.00	3,007 96	Purchase of electrical fixtures, London, England.
	<u>96,968,130.00</u>		
Deutschmarks	239.15	61 75	Freight charges on furniture.
Dutch Guilders	151,200.00	41,751 75	Purchase of land, The Hague, The Netherlands.
		<u>\$ 357,973 44</u>	

The accounting procedure in respect of the general utilization of inconvertible foreign currencies is described under the Open Accounts of the Department of Finance—see (iii) In Blocked Currency under [1] Cash and Other Current Assets.

Vote 68 To provide for hospitality in connection with visitors from abroad.....	20,000 00
Expenditures.....	\$ <u>19,667 15</u>

Expenditures from this vote are authorized by the Secretary of State for External Affairs.

Vote 69 To provide for relief of distressed Canadian citizens abroad and for the reimbursement of the United Kingdom for relief expenditures incurred by its Diplomatic and Consular Posts on Canadian account.....	15,000 00
Expenditures.....	\$ <u>9,715 05</u>

Expenditures represent payments made by the Diplomatic Missions abroad for distressed Canadians, on written agreement of repayment. Refunds of such payments or advances which were made in the same fiscal year are credited to the vote, under authority of T. B. 355389, June 30, 1948.

Vote 70 Canadian Representation at International Conferences.....	225,000 00
Expenditures.....	\$ 196,656 64

Details of expenditures by conferences follow:

	City	Travelling expenses	Other expenditures	Total
Agreement on Tariffs and Trade	Torquay	15,896 94	5,817 42	21,714 36
Committee on Refugees and Stateless Persons	Geneva	1,052 16		1,052 16
Censorship Planning	Hamilton	413 08	3 20	416 28
Commonwealth	Colombo		881 79	881 79
Commonwealth Consultative Committee on South and South East Asia	Sydney	15,788 59	89 09	15,877 68
Commonwealth Prime Ministers ...	London	1,721 19	124 24	1,845 43
Economic and Social Council of the United Nations	Geneva	20,250 99	3,984 01	24,235 00
International Civil Aviation Organization	Montreal	1,704 56	1,816 28	3,520 84
International Refugee Organization..	Geneva	718 83	73 25	792 08
International Telecommunications ..	Florence	7,778 48	853 48	8,631 96
International Wheat Council	Washington		82 49	82 49
North Atlantic Treaty	London and Brussels	11,877 91	660 20	12,538 11
United Nations Assembly	New York	57,491 89	26,708 97	84,200 86
United Nations Educational, Scientific and Cultural Organization ...	Florence	14,700 51	1,363 55	16,064 06
Sundry		2,953 34	1,850 20	4,803 54
		\$ 152,348 47	\$ 44,308 17	\$ 196,656 64

Following is a list of delegates and personnel who received travelling expenses of \$500 or over. It should be noted that the amounts shown are not included in the travelling expenses of Honourable Members of the Senate, Members of the House of Commons and Government employees listed elsewhere.

	Amount		Amount		Amount
<i>Honourable Members of the Senate—</i>		Birkett, L.	611 19	Hughes, J.	1,091 76
Turgeon,		Botley, K.	777 18	Johnson, D. M. ..	601 64
Hon. J. G.	1,434 48	Brown, J. C. G. ...	999 44	Kearney, J. D. ...	647 17
<i>Members of the House of Commons—</i>		Burgess, E. M. ...	595 89	Kilgour, A. R. ...	2,392 91
St. Laurent, Rt.		Clark, A. A.	1,027 53	Le Pan, D. V.	3,465 64
Hon. Louis S. ..	799 93	Clark, M. I. E. ...	1,261 12	Leriger, J.	939 74
Coldwell, M. J. ..	664 35	Cleveland, J. H. ...	570 12	MacKay, R. A. ...	1,485 25
Decore, J.	934 06	Constant, M. R. C.	632 44	Magann, G. L. ...	634 49
Fournier, Hon. A.	2,995 36	Couillard, L. E. ...	1,255 07	Mayrand, L.	628 49
Graydon, G.	792 08	Crepault, A. R. ...	2,786 26	McCarthy, H. ...	885 69
Higgins, G. F.	771 52	Cummings, P. M.	1,003 16	McIntosh, L.	2,919 23
Lapointe, Hon. H.	1,524 69	Delisle, J. P. E. ...	1,087 03	Meagher, B. M. ...	3,411 63
Lesage, J.	1,499 94	Desy, J.	1,250 57	Miller, M.	1,063 65
Mayhew, Hon.		Dickie, J.	1,530 96	Monet, A.	589 39
R. W.	2,692 74	Dobson, J. C.	667 05	Parkinson, J. F. ...	1,297 32
Pearson, Hon. L. B.	5,705 20	Dwyer, R. K.	1,090 96	Pierce, S. D.	954 06
Quelch, V.	505 41	Elliott, C. F.	1,423 83	Pollack, I. C.	1,649 43
<i>Government Employees by Departments, etc.—</i>		Erichsen-Brown,		Riddell, R. G. ...	1,265 57
Agriculture:		J. P.	1,470 52	Ritchie, C. S. A.	806 18
Richards, A. E. ...	1,816 26	Fyffe, L.	1,414 37	Rivard, A.	1,535 21
Citizenship and Immigration:		George, J.	618 45	Sabourin, P.	974 59
Winter, R. M.	1,052 16	Gill, E.	684 55	Smith, A. C.	1,105 99
External Affairs:		Goldschlag, K. ...	1,452 58	Smith, J. M.	612 23
Barker, A. E.	2,380 09	Gordon, M.	1,508 13	Thurrott, J. H. ...	1,843 86
		Halstead, J. G. H.	846 56	Tovell, F. M.	1,249 21
		Hardy, J. E. G. ...	2,362 85	Tremblay, P.	1,825 46
		Heeney, A. D. P.	569 02	Tuggey, G.	1,027 23
		Henson, M.	1,215 80	Watkins, J. B. C.	3,017 06
		Hewitson, E.	1,019 77	Watt, N.	1,029 43
		Holmes, J. W. ...	707 76	Weishar, P.	1,007 97

	Amount		Amount		Amount
White, B.	1,018 11	Davidson, G. F. ..	1,583 74	Robbins, J. E.	1,573 52
Wilgress, L. D. ...	1,607 89	Sinclair, D. B. ...	1,692 17	Others:	
Wright, H. H.	2,589 41	Privy Council:		Bouey, G. K.	1,483 20
Finance:		Robertson, N. A. ..	1,613 33	De Tonnancour, J.	1,687 50
Deutsch, J. J. ...	1,258 16	Royal Canadian		Lazerte, M. E. ...	1,858 95
Hutchinson, H. ..	1,051 51	Mounted Police:		MacCallum,	
McKinnon, H. B.	2,116 51	Claeys, E. J.	518 21	A. L. W.	1,103 86
Morrison, A.	1,488 91	De Pocas, G.	1,002 47	Page, G. T.	1,979 78
Perry, G. N.	1,614 51	Desaulniers, E. H.	986 14	Other travelling ex-	
Pollock, S.	2,873 97	Featherstone, A. E.	1,013 61	penses (each under	
Read, C. L.	2,120 05	Secretary of State:		\$500)	12,702 22
Fisheries:		Dumont, T.	697 60	Total travelling	
Watson, E.	1,117 47	Trade and Commerce:		expenses	\$152,348 47
National Health and		Isbister, C. M.	734 40		
Welfare:		Kemp, H. R.	698 55		
Curry, R. B.	596 81				

Vote 71 Canadian Section of Canada-United States Permanent Joint Board on Defence	
including salary of \$7,500 for the Chairman, notwithstanding anything contained in the	
Civil Service Act.....	10,000 00
Expenditures.....	\$ 9,003 85

Expenditures represent payment of salary of \$7,500 to the Chairman, and travelling and sundry expenses of the Canadian members of the Board.

Vote 72 Grant to United Nations Association in Canada.....	10,000 00
Expenditures.....	\$ 10,000 00

Vote 667 Grant to Fairfield Trust Committee towards expenses of the International	
Friendship Celebration to be held from August 13 to 15, 1950.....	2,000 00
Expenditures.....	\$ 2,000 00

B—GENERAL

THE CANADIAN GOVERNMENT'S ASSESSMENT FOR MEMBERSHIP IN THE FOLLOWING INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS

Vote 73 United Nations Organization.....	1,343,700 00
Expenditures.....	\$1,164,032 15

The above expenditures represent payments of \$910,971 (U.S.) and 564,340.72 Dutch guilders.

Votes 74, 668 and 580 Specialized Agencies—Food and Agricultural Organization of the	
United Nations	356,500 00
Expenditures.....	\$ 355,515 94

The above expenditures represent a payment of \$327,750 (U.S.).

Vote 75 Specialized Agencies—International Labour Organization.....	257,000 00
Expenditures.....	\$ 256,603 45

The above expenditures represent a payment of \$233,275.86 (U.S.).

Vote 76 Specialized Agencies—United Nations Educational, Scientific and Cultural Organization	309,500 00
Expenditures.....	\$ 307,644 70

The above expenditures represent a payment of \$279,677 (U.S.).

Vote 77 Commonwealth Organizations—Commonwealth Communications Council.....	\$ 6,006 00
Expenditures.....	nil

Vote 78 Commonwealth Organizations—Commonwealth Economic Committee.....	17,300 00
Expenditures.....	\$ 17,278 80

The above expenditures represent a payment of £5,610.

Vote 79 Commonwealth Organizations—Commonwealth Shipping Committee.....	1,050 00
Expenditures.....	\$ 1,047 20

The above expenditures represent a payment of £340.

Vote 80 Inter-Allied Reparations Agency.....	8,670 00
Expenditures.....	\$ 8,630 31

The above expenditures represent a payment of 392,287 Belgian francs.

Vote 669 United Nations Expanded Programme for Technical Assistance to the Under-developed Countries	850,000 00
Expenditures.....	\$ 850,000 00

INTERNATIONAL CIVIL AVIATION ORGANIZATION

Vote 81 To provide the International Civil Aviation Organization with office accommodation at cost.....	63,927 00
Expenditures.....	\$ 63,927 00

P.C. 31/1784, April 5, 1950, authorized this expenditure to provide for the payment of a portion of the rental charged by the Canadian National Railways for space in the International Aviation Building in Montreal.

PUBLIC ACCOUNTS, 1950-51: PART II

PENSIONS AND OTHER BENEFITS

Annuity to Mrs. Helen Young Roy, Appropriation Act No. 2, c. 15, 1949.....	\$ 1,666 66
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The Diplomatic Service (Special) Superannuation Act, c. 56, 1947, as amended.....	\$ 1,515 88
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The Diplomatic Service (Special) Superannuation Act, c. 56, 1947, as amended, provides superannuation benefits for senior appointees of the Department of External Affairs serving outside Canada. Under the provisions of this Act, every official of the status designated in the Act who is not a contributor under the Civil Service Superannuation Act shall, by reservations from his salary, contribute 6 per cent of such salary to the Consolidated Revenue Fund. These contributions are credited to Ordinary Revenue—Miscellaneous.

Expenditures represent retirement allowance paid to Henry Laureys as authorized by P.C. 7/319, January 18, 1951, and P.C. 14/466, January 26, 1951.

INTERNATIONAL JOINT COMMISSION

Salaries and expenses of the Commission (1-2, Geo. V, c. 28).....	\$ 55,484 09
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Chapter 28 of the Statutes of 1911 confirmed the signing of a Treaty with the United States of America at Washington, January 11, 1909, "to prevent disputes regarding the use of boundary waters and to settle all questions which are now pending between the United States and the Dominion of Canada involving the rights, obligations or interests of either in relation to the other or to the inhabitants of the other, along their common frontier, and to make provision for the adjustment and settlement of all such questions as may hereafter arise".

The Treaty further provided for the establishment and maintenance of a Commission composed of six Commissioners, three on the part of each country. The United States and Canadian Sections of the Commission may each appoint a Secretary. The salaries and personal expenses of the Commissioners and the Secretaries are paid by their respective Governments and joint expenses are shared equally.

The above expenditures comprised: salaries, \$34,280.23; travelling expenses, \$10,777.81; rent, \$5,250; and sundries, \$5,176.05.

As at March 31, 1951, there were 7 salaried employees being paid from this vote, of whom 4 were permanent and 3 temporary.

Vote 82 To provide for preliminary studies and surveys of the Mid-western Watershed	
(Revote)	10,000 00
Expenditures.....	\$ 7,888 88

The expenditures include legal fees paid to H. W. Pope, Moose Jaw, Sask., under authority of P.C. 6/1762, April 20, 1948, as amended, at a per diem rate of \$125 amounting to \$6,500, and travelling expenses of \$1,286.88. The balance of \$102 was for reporting services.

Expenditures to date on this project were \$31,407.67.

Vote 83 To provide for Canada's share of an investigation on the matter of air pollution in the vicinity of Detroit and Windsor.....	40,000 00
Expenditures.....	\$ 27,052 29

As at March 31, 1951, there were 4 temporary salaried employees being paid from this vote.

Canada's share represented: salaries, \$12,018.81; travelling expenses, \$2,198.16; equipment and supplies, \$12,835.32.

Expenditures to date by the Government of Canada on this project were \$38,066.12.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$	1,839 32
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Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)		3,926 53
Expenditures.....	\$	3,926 53

T.B. 391811, June 30, 1950 authorized payment of expenses incurred by the Canadian Government in connection with the funeral of the late Honourable Lawrence A. Steinhardt, United States Ambassador to Canada.

TERMINABLE SERVICES

Vote 84 To provide for the Canadian Government's contribution to the International Refugee Organization		2,108,700 00
Expenditures.....	\$	2,107,915 70

Vote 670 United Nations International Children's Emergency Fund.....		600,000 00
Expenditures.....	\$	600,000 00

Payment was made to the Canadian Commercial Corporation, the agent in Canada for the United Nations International Children's Emergency Fund.

Votes 671 and 581 Contribution to the United Nations Relief and Works Agency for Palestine Refugees in the Near East.....		1,500,000 00
Expenditures.....	\$	1,500,000 00

The above expenditures comprise cash payments amounting to \$1,226,404.40; payments for food stuffs, \$227,653.99; and shipping charges, \$45,941.61.

Vote 672 Commonwealth Consultative Committee on South and South East Asia.....		400,000 00
Expenditures.....	\$	5,581 50

The above expenditures represent payment of 25,000 Ceylonese rupees.

Vote 582 Contribution for the United Nations Relief and Rehabilitation Programme for Korea		7,250,000 00
Expenditures.....	\$	7,250,000 00

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	335,405 18	335,620 63
B Proceeds from Sales	737 08	12,734 55
C Services and Service Fees	7,349 28	5,612 96
D Refunds of Previous Years' Expenditure	38,700 78	25,803 85
E Miscellaneous	9,623 76	12,762 07
Total Ordinary	391,816 08	392,534 06
Special Receipts—		
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	1,439 34	1,835 55
Grand Total	\$ 393,255 42	\$ 394,369 61

Details

Ordinary Revenue—		
A Privileges, Licences and Permits: Passport and visa fees, \$335,150.67; rentals, \$254.51	335,405 18	
B Proceeds from Sales	737 08	
C Services and Service Fees: Consular and service fees	7,349 28	
D Refunds of Previous Years' Expenditure	38,700 78	
E Miscellaneous: Superannuation contributions—Diplomatic Service, \$6,330.20; sundry, \$3,293.56	9,623 76	
Total Ordinary	391,816 08	
Special Receipts—		
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	1,439 34	
Grand Total	\$ 393,255 42	

Certified correct.

A. D. P. HEENEY,

Under-Secretary of State for External Affairs.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account				
Cheques—External Affairs			30 21	30 21
[11] Deposit and Trust Accounts				
(c) Miscellaneous—				
B Empress of Ireland Relief Fund	1,212 85	4,413 19	3,200 34	
[14] Sundry Suspense Accounts				
(c) Miscellaneous—				
C External Affairs Suspense	18,147 10	320,270 27	394,771 79	92,648 62
D Unclaimed Cheques Suspense—				
External Affairs	166 03			166 03
	18,313 13	320,270 27	394,771 79	92,814 65
	\$ 19,525 98	\$ 324,683 46	\$ 398,002 34	\$ 92,844 86

- A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- B This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Credits are deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the Fund. The Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.
- C Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.
- D All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue, are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	98,616 53	60,459 96
Previous Years—Collectable	4,649 78	2,228 35
—Uncollectable	nil	nil
	<u>\$ 103,266 31</u>	<u>\$ 62,688 31</u>

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names, annual salary rates and annual allowance rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses or removal expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling or removal expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses	Removal expenses
OTTAWA			
Heeney, A. D. P., Under-Secretary of State for External Affairs ..\$	15,000 00	\$ 910 62	
Reid, E., Deputy Under-Secretary of State for External Affairs	10,000 00		
Mayrand, L., Assistant Under-Secretary of State for External Affairs	8,000 00		
Moran, H. O., Assistant Under-Secretary of State for External Affairs	8,000 00		
Ritchie, C. S. A., Assistant Under-Secretary of State for External Affairs	8,000 00		
McNaughton, A. G. L., Chairman, Canadian Section, International Joint Commission; and Chairman, Canadian Section, Canada-United States Permanent Joint Board on Defence	15,000 00	2,651 35	
Anderson, A. C.	6,780 00		
Armstrong, H. J.	5,940 00		
Bellemare, E. R.	5,208 00		
Burbridge, K. J.	6,180 00	626 48	
Cadieux, M.	5,700 00	2,439 71	

	Salary rate	Travelling expenses	Removal expenses
OTTAWA—Concluded			
Chance, L. G.	7,560 00		
Collins, R. E.	5,700 00	902 47	\$ 1,065 21
Dansereau, J. L.	7,500 00	1,961 32	
Day, A. A. (including terminable allowance, \$1,500**)	7,980 00**		
Eberts, C. C.	5,700 00		
Erichsen-Brown, J. P.	5,208 00		
Feaver, H. F.	6,780 00		
Gilmour, E. H.	5,208 00		
Glazebrook, G. P.	7,560 00		
Griffin, A. G. S.	5,700 00		
Hemsley, S. D.	7,080 00		
Hicks, A. J.	5,208 00		2,383 53
Kirkwood, K. P.	7,560 00	1,052 13	
Leger, J.	6,480 00		
Le Pan, D. V.	6,180 00		
MacKay, R. A.	7,800 00		
McCordick, J. A. (including terminable allowance, \$180)	5,388 00		
McInnes, G. C.	5,700 00		
Norman, E. H.	6,780 00	2,783 86	1,631 17
O'Brien, J. W.	5,208 00		
Pick, A. J.	5,700 00		
Plumptre, A. F. W.	7,800 00	1,166 93	
Reading, P.	6,120 00		
Renaud, P. E.	7,560 00	1,887 91	3,605 73
Scott, S. M.	7,320 00		
Spence, G.	7,500 00	2,974 52	
Starnes, J. K.	5,460 00		
Summers, G. B.	6,780 00		
Sutherland, E. M.	5,088 00	1,753 96	
Tovell, F. M. (including secretarial allowance, \$600)	5,004 00		
Tremblay, P.	5,700 00		
Wershof, M. H.	6,780 00	1,200 96	2,029 79

OUTSIDE CANADA

Diplomatic Missions—

Argentina:

*Kearney, J. D., Ambassador	\$ 10,000 00	\$ 13,356 00	
Roy, L. V. J.	6,120 00	3,192 00	

Australia:

*LaFleche, Hon. L. R., High Commissioner .	10,000 00		\$ 4,426 32
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Belgium:

*Pope, M., Ambassador	10,000 00	13,392 00	
Smith, A. C.	6,480 00	6,660 00	995 50

Brazil:

*Macdonald, J. S., Ambassador	8,000 00	17,700 00	\$ 4,450 59
Stark, W. G.	6,120 00		1,948 53

Chile:

Elliott, C. F., Ambassador	10,000 00		1,325 55
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China-Nanking:

Ronning, C. A.	6,780 00		902 30
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Cuba:

*Coleman, E. H., Minister	10,000 00	12,192 00	
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Czechoslovakia:

Rogers, E. B., Charge d'Affaires	6,480 00	12,756 00	1,605 75
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France:

*Vanier, G. P., Ambassador	10,000 00	25,392 00	1,479 61
Macdonnell, R. M., Minister	8,000 00	12,636 00	
Charpentier, F.	5,940 00	7,752 00	
Fournier, J.	5,700 00	7,752 00	512 59
Monette, A.	6,780 00	5,088 00	1,964 57

OUTSIDE CANADA— <i>Continued</i>	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Diplomatic Missions—<i>Concluded</i>				
Germany-Bonn:				
*Davis, Hon. T. C., Head of Mission	10,000 00	13,512 00	1,450 43	3,717 46
Chapdelaine, J. A.	6,480 00	8,004 00		1,139 92
Greece:				
*Magann, G. L., Ambassador	8,000 00	18,336 00		1,609 33
India:				
*Chipman, W. F., High Commissioner	10,000 00	16,716 00	642 53	
Ireland:				
*Turgeon, Hon. W. F. A., Ambassador	10,000 00	6,492 00	1,998 07	
Italy:				
*Desy, J., Ambassador	10,000 00	17,292 00	828 73	
†Japan:				
Menzies, A. R., Head of Mission	5,700 00	4,266 00		3,312 28
Mexico:				
*Hebert, C. P., Ambassador	8,720 00	12,672 00	1,425 74	
Scotte, G.	5,208 00	5,100 00		
The Netherlands:				
*Dupuy, P., Ambassador	9,800 00	12,852 00	902 56	
Stephens, L. A. D.	5,208 00	5,544 00		
New Zealand:				
Rive, A., High Commissioner	8,000 00	9,552 00		
Norway:				
*Garland, E. J., Minister	8,000 00	9,336 00	3,169 43	
Pakistan:				
*Johnson, D. M., High Commissioner	8,000 00	12,348 00		
Peru:				
*Vaillancourt, J. J. E., Ambassador	10,000 00	12,756 00	2,184 89	2,528 31
Poland:				
*McGreer, E. D., Charge d'Affaires	8,000 00	14,736 00	2,758 47	2,466 53
South Africa:				
*MacDermot, T. W. L., High Commissioner	8,000 00	6,936 00	539 75	5,675 90
Sweden:				
*Stone, T. A., Minister	8,000 00	12,672 00	1,531 24	
Switzerland:				
*Dore, V., Minister	10,000 00	11,892 00		
Turkey:				
*Odum, V. W., Ambassador	10,000 00	11,892 00		
U.S.S.R.:				
*Ford, R. A. D., Charge d'Affaires	5,700 00	6,612 00		2,141 48
Watkins, J. B. C.	7,080 00		3,709 42	
United Kingdom:				
*Wilgress, L. D., High Commissioner	12,000 00	20,820 00	833 24	
Cote, E. A.	5,700 00	4,224 00		
Gill, E. W. T.	7,560 00	5,028 00		2,792 95
Hudd, F.	7,800 00	3,720 00		
Moodie, C.	6,120 00	4,224 00	1,412 49	
Newton, T. F. M.	6,780 00	5,028 00	632 77	2,112 76
Rae, S. F.	6,480 00	4,224 00		
Ritchie, A. E.	6,180 00	4,224 00		
Canadian Delegation to the United Nations, New York:				
Holmes, J. W., Acting Permanent Delegate	6,780 00	7,944 00		
Riddell, R. G.	8,000 00			
U.S.A.:				
*Wrong, H. H., Ambassador	12,000 00	26,004 00		
Matthews, W. D., Minister	8,000 00	13,392 00		
Ignatieff, G.	6,780 00	6,936 00		
Malone, T. P.	5,700 00	5,832 00		
Yugoslavia:				
Crean, G. G., Charge d'Affaires	5,940 00	14,184 00		2,790 34

OUTSIDE CANADA— <i>Concluded</i>	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Consulates—				
Boston, U.S.A.:				
Strong, J. A., Consul General	8,360 00	9,024 00		
Beaulieu, P. A.	5,700 00	6,216 00	677 50	
Tait, R. H.	6,120 00	732 00		
Caracas, Venezuela:				
Turcotte, E., Consul General	6,900 00	21,852 00		1,723 76
Chicago, U.S.A.:				
Cole, D. S., Consul General	7,200 00	13,008 00		2,530 28**
Detroit, U.S.A.:				
Hurley, J. J., Consul	6,780 00	8,004 00	538 05	
New York, U.S.A.:				
*Greene, K. A., Consul General	10,000 00	16,296 00		
Cleveland, J. H.	5,208 00	5,244 00		921 69
San Francisco, U.S.A.:				
Scott, H. A., Consul General	8,000 00	13,620 00	998 84	
Senior, C. N.	5,208 00	5,028 00		
†Shanghai, China:				
Patterson, G. S., Consul General	7,560 00	2,400 00		945 84
New Offices—				
Organization for European Economic Co- operation, Paris, France:				
Pierce, S. D., Representative	10,000 00	16,092 00	1,977 49**	2,624 64
Couillard, J. L. E.	5,700 00	5,124 00		1,118 54

Other salaried employees who received travelling or removal expenses of \$500 or over

	Travelling expenses	Removal expenses		Travelling expenses	Removal expenses
OTTAWA					
Anton, N.	\$ 8,733 87		Thompson, L.		897 33
Aucouturier, J. R.	574 17		Thurrott, J. H.	1,457 48	2,853 99
Audet, M. P.	589 03		Walmsley, D. R.	2,067 86	
Beckett, G. W.	8,491 24		Waterman, A.	719 39	762 50
Belanger, J. E.	589 35		OUTSIDE CANADA		
Belanger, N.		\$ 807 23	Diplomatic Missions—		
Brassard, A.		936 12	Argentina:		
Campbell, G. D.	614 22		Gray, M. A.		670 82
Cannon, A. E. L.		683 65	Langille, G. C.		3,845 89
Charlebois, G. M.		1,686 81	Australia:		
Chatillon, C. C. E.	1,042 35	618 22	Prince, M. T.		899 55
Davis, H. F.		5,040 13	Belgium:		
Doherty, M. C.		1,618 64	Charette, R. L. P. ..		1,383 79
Dougan, J.		1,247 40	Davis, R. W.		785 08
Fenton, E. R.	1,513 63		Brazil:		
Gadd, C. S.	1,385 78		Deveau, M. L.		596 95
Gauvreau, M.		561 12	Morin, P.		2,812 84
Ireland, A.	858 73		China-Nanking:		
Irwin, J. A.	1,382 66	1,335 84	Staines, H. L.	729 38	
Janson, M.		521 17	Czechoslovakia:		
Katz, M.	937 22		Roberts, W. G.	611 95	
Krivens, R. M.	622 00		France:		
LeFeuvre, S. G.		515 04	Duchestal, W. J.	2,027 12	
Martin, L. P.	1,319 67	556 41	Kidd, G. P.	884 27	673 02
Mitchell, J. F. R.	510 80		Lemieux, J. M.		528 34
Molson, P. T.	1,313 73	1,553 80	Meech, F. M.		798 11
Murray, J. R.		1,103 59	Piche, E.		1,312 89
Newman, D. M.	707 96		Stoner, O. G.	684 76	
Robertson, H. M.		2,318 70	Vaucher, P. J.	691 40	
Rooney, J.	1,037 77				
Stone, W. F.	544 79				
Thibault, J. E.	1,957 44	1,218 05			

	Travelling expenses	Removal expenses		Travelling expenses	Removal expenses		
OUTSIDE CANADA— <i>Concluded</i>			Turkey:				
Diplomatic Missions— <i>Concluded</i>			Eynon, B.			786 54	
Germany-Bonn:			U.S.S.R.:				
Andrew, A. J.	534 32	1,439 06	Anderson, S. M.			804 82	
Baskin, W. R.		1,747 11	Crowe, M. A.			1,113 45	
Curtin, M. A.		643 90	Stansfield, D.			509 40	
Greece:			United Kingdom:				
Riddell, G. G.	761 24		Christie, N. B.			975 20	
India:			Dalton, S.			1,439 83	
Bridle, P. A.	578 68		Sigvaldason, J. P. ..			2,003 20	
Finnie, F.		768 63	York, J. D.			1,212 89	
Jay, R. H.		673 85	Canadian Delegation to the European Division of the United Nations, Geneva, Switzerland:				
Italy:			Berlis, N. F. H.			572 37**	527 16
Carbonetto, B. L. ..		1,731 65	Bryson, J. G.			1,835 62	
Teakles, J. M.		2,986 02	Menard, A.			637 07	
Vaillancourt, M. G. .	779 35	759 29	Yugoslavia:				
Williamson, K. B. ..		732 28	Burgess, E.			696 62	
Japan:			Slack, J.			651 19	
Clarke, F.	1,762 22	1,364 74	Smith, L.			537 93	
Matheson, A. J.		2,040 43	Consulates—				
Mexico:			Caracas, Venezuela:				
Westrop, D. L.		706 19	Dier, O. W.			4,502 48	
Blanchette, A.		613 41**	Frankfurt, Germany:				
The Netherlands:			Durdin, W. S.			2,514 61	
Seaborn, J. B.		1,630 52	Royle, R. D.			624 87	
New Zealand:			Shanghai, China:				
Read, T. H. W.		3,409 99	McLeod, J.			931 54	
South Africa:							
O'Brien, A.		690 48					
Switzerland:							
Brown, J. G.		1,628 40					

* In addition to allowances as listed, these officials are supplied with living accommodation.

† Food and lodging furnished in lieu of living allowances.

** The items include amounts charged as follows: for travelling expenses—Department of Labour, Vote 155, \$572.37; Department of National Health and Welfare, Vote 215, \$613.41; Privy Council Office, Vote 276, \$450.58; Department of Trade and Commerce, Vote 428, \$1,977.49; for removal expenses—Department of Trade and Commerce, Vote 425, \$2,049.94. The salary and terminable allowance of A. A. Day were charged to Privy Council Office, Vote 277.

Suppliers receiving \$10,000 or over from this Department

Government of Canada—Canadian Commercial Corporation, \$877,343.46; Department of Fisheries, \$79,683; Department of National Defence, \$34,218.17; National Film Board, \$14,632.46; Department of Public Printing and Stationery, \$306,408.62; Department of Public Works, \$69,177; Department of Trade and Commerce, \$22,408.19; Canadian National Railways, Ottawa, \$58,789.04; Canadian National Telegraphs, Ottawa, \$24,800.47; Canadian Pacific Railway Company, Ottawa, \$84,311.16; Delta Flour Mills, Limited, Vancouver, \$187,812; The T. Eaton Co. Limited, Toronto, \$63,443.30; Empire Shipping Company Limited, Vancouver, \$45,002.55; General Motors of Canada Limited, Oshawa, \$80,923.23; H. H. Popham and Company Limited, Ottawa, \$12,481.54; Trans-Canada Air Lines, Winnipeg, \$142,705.44.

1950-51
PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF FINANCE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FINANCE

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DEPARTMENT OF FINANCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—			
Ordinary	663,852,659	90	
Special	13,719,146	81	
Other Charges	75,000,255	00	
			752,572,061 71
Revenues—			
Ordinary	101,664,797	86	
Special Receipts	28,406,568	93	
			130,071,366 79
			622,500,694 92
Non-Active Accounts (ii) Other			
Canadian Pacific Railway—repayment of advances made under relief legislation			1,447,222 71
Net Charge			\$621,053,472 21

NOTE.—Revenues are shown on page F-21 and Open Accounts on page F-23 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
F-7	Stat.	Minister of Finance—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
GENERAL ADMINISTRATION					
F-7	85	Departmental Administration.....	1,455,693 00	1,362,270 89	1,348,327 60
F-7	673	Stat. Express charges on tombac coin withdrawn from circulation.....	53 85	53 85	354 56
F-7	86	*Comptroller of the Treasury—Central Office and Branch Offices Administration.....	11,352,552 00 12,808,298 85	11,344,869 02 12,707,193 76	11,140,435 48 12,489,117 64
ADMINISTRATION OF VARIOUS ACTS AND COSTS OF SPECIAL FUNCTIONS					
F-8	87	Superannuation and Retirement Acts, Administration.....	188,700 00	179,259 89	233,297 70
F-9	88	The Bank Act—Salaries and expenses of the Inspector General of Banks' Office.....	28,400 00	26,499 67	25,775 11
F-9	89	Administration of the Farmers' Creditors Arrangement Act 1943 and The Municipal Improvements Assistance Act, 1938.....	34,202 00	25,904 89	32,267 38
F-9	90	Administration of The Farm Improvement Loans Act, 1944, and The Veterans' Business and Professional Loans Act, 1946.....	55,520 00	50,820 52	34,452 48
F-10	Stat.	The Farm Improvement Loans Act.....	7,196 11	7,196 11	8,425 10
F-10	Stat.	The Veterans' Business and Professional Loans Act.....	40,834 26	40,834 26	40,272 09

PUBLIC ACCOUNTS, 1950-51: PART II

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
ADMINISTRATION OF VARIOUS ACTS AND COSTS OF SPECIAL FUNCTIONS— <i>Concluded</i>					
F 10	91	Foreign Exchange Control Act, 1946—Administrative costs (other than those provided by the Bank of Canada).....	205,500 00	200,808 44	248,915 12
F-10	92	Expenses of the Tariff Board.....	109,080 00	92,417 96	84,378 37
F-11	93	Expenses of the Royal Canadian Mint and the Assay Office, Vancouver, B.C., and to authorize commitments against future years in the amount of \$200,000.....	887,835 00	788,645 95	1,010,707 05
		The Wartime Prices and Trade Board—			
F 11	94	Administration.....	1,907,142 00	1,598,650 02	2,566,922 34
F-12	95	*Commodity Prices Stabilization Corporation.	500,000 00		
F-13	96	Administration of Employees' Instalment Purchase Plan including sale and delivery of Canada Savings Bonds to Government Employees.....	79,125 00	79,005 86	77,194 64
F-13	674	To reimburse the Saskatchewan Government for the cost of administering provincial rent control in that province.....	100,000 00	62,046 85	
			4,143,534 37	3,152,090 42	4,362,607 38

PUBLIC DEBT CHARGES

F-13	Stat.	Interest on Public Debt—Funded Debt (including Treasury Bills)—			
		Payable in Canada.....	375,995,299 63	375,995,299 63	394,103,798 18
		Payable in London.....	1,805,583 57	1,805,583 57	2,180,241 12
		Payable in New York.....	12,313,560 93	12,217,500 93	12,275,500 00
		Other Liabilities.....	35,103,055 94	35,103,055 94	31,256,795 24
		Total Interest on Public Debt.....	425,217,500 07	425,217,500 07	439,816,334 54
F 13	Stat.	Annual Amortization of Bond Discount, Premiums and Commissions.....	12,508,004 44	12,508,004 44	9,733,818 11
F 13	Stat.	Servicing of Public Debt—			
F 13	97	Redemption and Transfer of Bonds.....	121,105 49	121,105 49	26,946 07
F-14	97	Commission for payment of interest on public debt, payment of premiums on Government of Canada sterling securities, Services of Fiscal Agents, London, Registrar's Fees, etc.....	406,100 00	327,207 40	450,819 67
F-14	98	To provide, subject to the approval of the Treasury Board, and as detailed in the Estimates, for losses incurred in the issue and redemption of Canada Savings Bonds, and for miscellaneous losses arising from the sale or distribution of War Savings Certificates, War Savings Stamps, Victory Bonds or Canada Savings Bonds.....	15,500 00	203 28	
F-14	Stat.	Cost of Issuing New Loans.....	846,278 34	846,278 34	811,805 07
			439,114,488 34	439,020,299 02	450,840,224 25

SUBSIDIES AND OTHER PAYMENTS
TO PROVINCES

F-15

Subsidies to Provinces

Stat.	Newfoundland.....	1,540,000 00	1,540,000 00	1,925,000 00
Stat.	Nova Scotia.....	2,005,140 18	2,005,140 18	2,005,140 18
Stat.	Prince Edward Island.....	656,931 88	656,931 88	656,931 88
Stat.	New Brunswick.....	1,632,385 76	1,632,385 76	1,632,385 76
Stat.	Quebec.....	2,866,589 88	2,866,589 88	2,866,589 88
Stat.	Ontario.....	3,155,007 48	3,155,007 48	3,155,007 48
Stat.	Manitoba.....	1,750,084 18	1,750,084 18	1,767,314 98
Stat.	Saskatchewan.....	2,061,775 00	2,061,775 00	2,071,899 80
Stat.	Alberta.....	2,063,375 00	2,063,375 00	2,086,043 00
Stat.	British Columbia.....	1,003,439 86	1,003,439 86	1,003,439 86
		18,734,729 22	18,734,729 22	19,169,752 82

DEPARTMENT OF FINANCE

F-5

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
SUBSIDIES AND OTHER PAYMENTS TO PROVINCES— <i>Concluded</i>					
F-15		<i>Special Compensation to Provinces</i>			
		Compensation to Provinces in lieu of certain taxes as provided in Dominion-Provincial Tax-Rental Agreements Act, c. 58, 1947, as amended—			
		NOTE.—These figures represent only the amounts charged to expenditures and do not include payments from the Provincial Corporation Income Tax Special Account, see page F-15			
		Stat. Newfoundland.....	7,220,051 35	7,220,051 35	4,859,747 46
		Stat. Nova Scotia.....	11,566,780 56	11,566,780 56	9,756,306 96
		Stat. Prince Edward Island.....	2,089,335 19	2,089,335 19	1,746,687 65
		Stat. New Brunswick.....	10,395,418 09	10,395,418 09	7,643,498 46
		Stat. Quebec.....	1,247,318 89	1,247,318 89	
		Stat. Ontario.....	815,129 40	815,129 40	
		Stat. Manitoba.....	14,205,733 96	14,205,733 96	10,967,549 31
		Stat. Saskatchewan.....	15,459,437 10	15,459,437 10	12,629,697 34
		Stat. Alberta.....	15,532,469 75	15,532,469 75	12,313,933 35
		Stat. British Columbia.....	20,156,767 68	20,156,767 68	18,338,692 75
			98,688,441 97	98,688,441 97	78,256,113 28
		Less estimated amounts (totalling \$28,000,000) payable from Provincial 5% Corporation Tax Suspense Account (Comparable amounts payable in 1949-50 total \$18,865,808)			
		<i>Other Payments to Provinces</i>			
F-16	Stat.	Transitional grant to Newfoundland.....	6,500,000 00	6,500,000 00	6,500,000 00
F-16	99	*To authorize and provide for payment in such amount as may be necessary in respect to those matters supplementary to the Terms of Union of Newfoundland with Canada.....	300,000 00		43,150 76
			6,800,000 00	6,500 000 00	6,543,150 76
PAYMENTS TO MUNICIPALITIES					
F-16	100	*Grants to Municipalities in lieu of taxes on Federal Property.....	1,655,000 00	1,404,292 69	450,340 84
CONTINGENCIES AND MISCELLANEOUS					
F-17	101	To provide, subject to the approval of the Treasury Board, for miscellaneous minor and unforeseen expenses, including recoverable advances for working capital purposes, and for the re-use of any sums repaid to this appropriation from other appropriations.....	1,000,000 00		
		Less transferred.....	94,228 59		
			905,771 41	13,924 56	
F-18	102	Cost of Telephone Service at Ottawa for all Departments.....	515,000 00	509,037 14	410,946 65
F-18	583	To authorize the write-off from Non-Active Assets to the Consolidated Deficit Account of the net trading loss in the Securities Investment Account incurred between April, 1940 and November, 1949 (\$8,299,183.77).....			
	584		1 00		
			1,420,772 41	522,961 70	410,946 65
GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS					
F-18	103	To provide for a Government contribution to the Superannuation Fund in an amount equal to the estimated current payments of individual contributors in the previous fiscal year.....	7,100,000 00	6,831,261 95	5,461,544 05
F-18	587	To provide for the transfer to the Civil Service Superannuation Account of a special Government contribution of a portion of the amount by which the estimated liabilities exceed the balance in the Account.....	75,000,000 00	75,000,000 00	

PUBLIC ACCOUNTS, 1950-51: PART II

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS— <i>Concluded</i>					
F-18	Stat.	Statutory payments under earlier Superannuation and Retirement Acts (as shown in Details of Services).....	147,036 20	147,036 20	169,102 36
F-19	104 } 675 } 585 }	To provide, subject to the approval of the Treasury Board for supplementing other votes for the payment of salaries, wages and other pay-list charges.....	4,000,000 00		
		Less transferred.....	2,841,701 54		
			1,158,298 46		
F-19	105 } 586 }	To provide for the Government's contribution, as an Employer to the Unemployment Insurance Fund in respect of Government Employees paid through the Central Pay Office	1,130,000 00	1,091,446 30	1,021,848 96
F-19	Stat.	Gratuities to families of deceased employees....	7,434 00	7,434 00	8,220 00
F-20	Stat.	Redemption of Previous Years' Cheques.....	1,447 67	1,447 67	2,232 85
			84,544,216 33	83,078,626 12	6,662,948 22
MISCELLANEOUS GRANTS					
F-20	106	Canadian General Council of the Boy Scouts....	15,000 00	15,000 00	15,000 00
F-20	107	Canadian Council of the Girl Guides Association	9,000 00	9,000 00	9,000 00
F-20	108	Royal Astronomical Society of Canada.....	2,000 00	2,000 00	2,000 00
F-20	109	Royal Canadian Academy of Arts.....	2,025 00	2,025 00	2,025 00
F-20	110	Canadian Writers Foundation.....	4,000 00	4,000 00	4,000 00
			32,025 00	32,025 00	32,025 00
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			20,292,306 44
		Total Ordinary.....	667,953,506 49	663,852,659 90	599,521,533 28
SPECIAL					
F-20	676	To authorize and provide for an initial grant to the province of Manitoba to assist it in meeting costs incurred as a result of the Red River floods in 1950.....	12,500,000 00	12,500,000 00	
F-20	678	To authorize and provide for a grant to assist the province of Quebec to meet costs incurred as a result of the large fire in Rimouski in May, 1950.....	2,500,000 00	1,000,876 97	
F-20	679	To authorize and provide for a grant to assist the province of Quebec to meet costs incurred as a result of the large fire in Cabano in May, 1950	300,000 00	218,269 84	
F-20	588	Notwithstanding Section 32 of the Consolidated Revenue and Audit Act, to authorize payment under Votes 678 and 679 of the Appropriation Act No. 4, 1950 of the Federal Government's share of the claims received after March 31, 1951, in respect of costs incurred as a result of the large fires in Rimouski and Cabano in May 1950, where such claims are certified for payment by the Commission named for that purpose by the Government of the Province of Quebec.....	1 00		
		Total Special.....	15,300,001 00	13,719,146 81	
OTHER CHARGES					
F-21	Stat.	Provision for Reserve for possible losses on ultimate realization of active assets.....	75,000 000 00	75,000,000 00	75,000,000 00
F-21	Stat.	Write-off of Active Assets—Cancellation of Canadian Farm Loan Board Capital Stock....	255 00	255 00	250 00
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			70,717,729 04
		Total Other Charges.....	75,000,255 00	75,000,255 00	145,717,979 04
		Grand Total.....	\$758,253,762 49	\$752,572,061 71	\$745,239,512 32

*Complete title is shown in the following details.

Salary of Minister, Hon. D. C. Abbott, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

The Hon. D. C. Abbott received travelling expenses of \$1,521.75 which were charged to Vote 85.

GENERAL ADMINISTRATION

Votes 85 and 673 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	1,193,475 00	1,193,475 00	1,143,514 19
Allowances	7,698 00	7,698 00	7,537 77
Printing, Stationery and Office Equipment	100,700 00	100,700 00	72,218 65
Express on coin and silver bullion shipments	75,000 00	64,000 00	56,513 95
A Travelling Expenses	17,500 00	28,500 00	25,681 60
B Sundries	57,000 00	57,000 00	52,484 73
Acquisition of Equipment	4,320 00	4,320 00	4,320 00
	<u>\$1,455,693 00</u>	<u>\$1,455,693 00</u>	<u>\$1,362,270 89</u>

This vote was provided for administrative expenses not exclusively related to any branch of the Department.

As at March 31, 1951, there were 457 salaried employees being paid from this vote, of whom 169 were permanent and 288 temporary.

A J. Sinclair, Parliamentary Assistant to the Minister, received travelling expenses of \$903.32.

B Includes \$38,814.75 for rental of equipment.

Express charges on tombac coin withdrawn from circulation, Currency Act, c. 40, R.S....	\$	53 85
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Vote 86 Comptroller of the Treasury—Central Office and Branch Offices Administration, and to authorize payment to Norman Bell of compensation at a rate equivalent to £4-10-0 per week in respect of injuries received while employed in the Overseas Office of the Comptroller of the Treasury

	Estimates	Allotments	Expenditures
Salaries	9,179,331 00	9,179,331 00	9,179,331 00
Allotted from Vote 104, Salaries, etc.	50,000 00	50,000 00	43,258 79
	<u>9,229,331 00</u>	<u>9,229,331 00</u>	<u>9,222,589 79</u>
Printing, Stationery and Office Equipment	500,000 00	576,004 92	576,004 92
Travelling Expenses	150,000 00	135,200 00	134,826 62
Rental of Equipment	212,500 00	207,128 40	207,128 40
Payment to Norman Bell	721 00	731 43	731 43
A Sundries	125,000 00	106,000 00	105,431 61
Postage—Family Allowance Cheques	875,000 00	885,156 25	885,156 25
Postage—Registration of Income Tax Refund Cheques	260,000 00	213,000 00	213,000 00
	<u>\$ 11,352,552 00</u>	<u>\$ 11,352,552 00</u>	<u>\$ 11,344,869 02</u>

This vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

As at March 31, 1951, there were 4,035 salaried employees being paid from this vote, of whom 1,872 were permanent and 2,163 temporary.

A A distribution of expenditures follows: freight and express, \$6,340.69; machine inspections and repairs, \$27,369.89; postage, \$25,629.43; telephones and telegraphs, \$11,894.71; rent of Overseas Office, \$13,278.85; miscellaneous, \$20,918.04.

A distribution of expenditure by offices follows:

	Salaries	Other Expenditures	Total
Office of the Comptroller	319,914 93	92,136 47	412,051 40
Central Pay Office	646,753 54	199,769 01	846,522 55
Cheque Disbursement Division	148,910 43	56,474 54	205,384 97
Cost Inspection and Audit Division	258,482 30	50,324 65	308,806 95
Regional Administrator, Regina	179,993 07	32,531 54	212,524 61
Regional Administrator, Vancouver	118,410 64	33,260 90	151,671 54
Special District Audit Office, Quebec	47,531 50	9,653 85	57,185 35
Treasury Office, St. John's	30,750 61	4,961 91	35,712 52
Treasury Office, London, England	47,412 71	21,568 44	68,921 15
Treasury Office, Department of—			
Agriculture	173,247 90	4,508 80	177,756 70
Citizenship and Immigration	150,354 79	5,593 65	155,948 44
External Affairs, Prime Minister's Office and Privy Council Office	101,831 51	1,857 82	103,689 33
Fisheries	49,450 13	2,262 89	51,713 02
House of Commons	12,644 00	372 72	13,016 72
Justice	41,962 34	2,570 72	44,533 06
Labour	30,197 13	938 13	31,135 26
Unemployment Insurance Commission	722,953 77	28,632 99	751,586 76
Mines and Technical Surveys	92,597 09	2,707 15	95,304 24
National Defence	1,354,533 80	101,013 55	1,455,547 35
National Health and Welfare	1,212,086 59	1,110,796 54	2,322,883 13
National Revenue			
Customs and Excise Divisions	93,381 97	707 96	94,089 93
Taxation Division	240,597 39	239,178 94	479,776 33
Post Office	91,126 96	4,730 54	95,857 50
Public Printing and Stationery	70,758 38	3,899 21	74,657 59
Public Works and Civil Service Commission	205,356 70	12,630 65	217,987 35
Resources and Development	116,474 86	4,668 55	121,143 41
National Film Board	37,742 15	1,409 09	39,151 24
Royal Canadian Mounted Police	121,833 26	1,459 57	123,292 83
The Senate	6,970 00	22 80	6,992 80
Trade and Commerce, and The Secretary of State	154,091 07	6,129 10	160,220 17
National Research Council	185,166 00	20,054 66	205,220 66
Transport	231,879 42	5,930 75	237,810 17
Veterans Affairs	1,457,930 44	55,301 92	1,513,232 36
Soldier Settlement and Veterans' Land Act	469,262 41	4,279 22	473,541 63
	<u>\$ 9,222,589 79</u>	<u>\$ 2,122,279 23</u>	<u>\$ 11,344,869 02</u>

"Other Expenditures" of the Treasury Office, Department of National Health and Welfare include postage of \$885,156.25 on family allowance cheques; those of the Treasury Office, Department of National Revenue, Taxation Division, include postage of \$213,000 on income tax refund cheques.

Expenses of district offices are included in the above amounts for the Cost Inspection and Audit Division and for the following Treasury Offices: Unemployment Insurance Commission, National Defence, National Health and Welfare, Public Works, Resources and Development, Veterans Affairs, Soldier Settlement and Veterans' Land Act.

ADMINISTRATION OF VARIOUS ACTS AND COSTS OF SPECIAL FUNCTIONS

Vote 87 Superannuation and Retirement Acts, Administration

	Estimates	Allotments	Expenditures
Salaries	180,000 00	175,600 00	166,794 32
Printing, Stationery and Office Equipment	8,000 00	8,000 00	7,965 25
Sundries	700 00	5,100 00	4,500 32
	<u>\$ 188,700 00</u>	<u>\$ 188,700 00</u>	<u>\$ 179,259 89</u>

As at March 31, 1951, there were 70 salaried employees being paid from this vote, of whom 13 were permanent and 57 temporary.

Vote 88 The Bank Act—Salaries and Expenses of the Inspector General of Banks' Office

	Estimates	Allotments	Expenditures
Salaries	19,500 00	19,861 00	19,861 00
Rental	900 00	900 00	900 00
Travelling Expenses	3,000 00	2,639 00	1,612 55
Printing, Stationery and Office Equipment	500 00	500 00	255 48
Sundries	4,500 00	4,500 00	3,870 64
	<u>\$ 28,400 00</u>	<u>\$ 28,400 00</u>	<u>\$ 26,499 67</u>

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by section 56 of the Bank Act, c. 30, 1944, and the Quebec Savings Banks Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bear to the total assets of all, and repayments are credited to Revenues—Services and Service Fees.

As at March 31, 1951, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 were temporary.

Vote 89 Administration of the Farmers' Creditors Arrangement Act, 1943, and The Municipal Improvements Assistance Act, 1938

	Estimates	Allotments	Expenditures
Salaries	27,552 00	26,352 00	22,126 31
Fees	1,500 00	1,500 00	620 00
Travelling Expenses	1,000 00	1,000 00	458 85
Printing, Stationery and Office Equipment	400 00	400 00	183 67
Postage	150 00	150 00	33 00
Rents	100 00	100 00	
Filing and Legal Costs	2,000 00	2,000 00	406 80
Telephones and Telegrams	250 00	250 00	152 51
Land Appraisals	500 00	500 00	252 00
Sundries	750 00	1,950 00	1,671 75
	<u>\$ 34,202 00</u>	<u>\$ 34,202 00</u>	<u>\$ 25,904 89</u>

This vote was provided for the costs of (a) administration in connection with the facilitation of compromises and arrangements between insolvent farmers and their creditors in the Provinces of Quebec, Manitoba, Saskatchewan and Alberta, and (b) certain administrative expenses in connection with the Municipal Improvements Assistance Act, c. 33, 1938.

As at March 31, 1951, there were 6 salaried employees being paid from this vote, of whom 1 was permanent and 5 were temporary.

Vote 90 Administration of The Farm Improvement Loans Act, 1944, and The Veterans' Business and Professional Loans Act, 1946

	Estimates	Allotments	Expenditures
Salaries	38,520 00	39,120 00	39,068 63
Printing, Stationery and Office Equipment	5,000 00	13,000 00	9,719 41
Legal and Collection Costs	5,000 00	500 00	136 72
Travelling Expenses	5,000 00	1,700 00	1,148 87
Sundries	2,000 00	1,200 00	746 89
	<u>\$ 55,520 00</u>	<u>\$ 55,520 00</u>	<u>\$ 50,820 52</u>

As at March 31, 1951, there were 16 salaried employees being paid from this vote, of whom 4 were permanent and 12 temporary.

The Farm Improvement Loans Act, c. 41, 1944-45 as amended.....\$ 7,196 11

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the Consolidated Revenue Fund, pay to a bank the amount of loss sustained by it as a result of a loan, under conditions prescribed in the Act, to a farmer for the improvement and development of his farm.

The above amount represented payment of 19 claims.

The Veterans' Business and Professional Loans Act, c. 69, 1946, as amended.....\$ 40,834 26

The above statutory authority provides that the Minister of Finance shall, out of unappropriated moneys in the Consolidated Revenue Fund, pay to a bank the amount of loss sustained by it as a result of a loan made under conditions prescribed by the Act, to a veteran for the purchase of a business or for any purpose which may be deemed to benefit his business.

The above amount represented payment of 38 claims.

Vote 91 Foreign Exchange Control Act, 1946—Administrative costs (other than those provided by the Bank of Canada)

	Estimates	Allotments	Expenditures
Cost of Coin Shipments	32,000 00	37,000 00	36,554 75
Postage and Express	10,000 00	5,000 00	4,486 14
Telephones and Telegrams	32,000 00	38,500 00	37,898 82
Printing	85,000 00	63,500 00	63,500 00
A Enforcement Expenses	15,000 00	20,000 00	18,387 34
Public Information Program	30,000 00	40,000 00	38,582 28
Miscellaneous	1,500 00	1,500 00	1,399 10
	<u>\$ 205,500 00</u>	<u>\$ 205,500 00</u>	<u>\$ 200,808 44</u>

Section 12 of the Foreign Exchange Control Act, c. 53, 1946, as amended, directs that the Bank of Canada in its capacity as fiscal agent for the Government of Canada shall without charge (a) act as technical adviser, agent and banker of the Board and deal in foreign currencies and transactions relating thereto and otherwise assist or act on behalf of the Board, and (b) provide the Board with such officers, clerks and employees, premises, and office supplies and equipment as may be required by the Board, and pay travelling expenses of the said officers, clerks and employees.

Section 17 directs that the Board shall pay out of the Exchange Fund Account such remuneration in connection with the functions and services of authorized dealers pursuant to this Act as the Governor in Council may prescribe.

Section 13 directs that, except as provided by sections 12 and 17, the costs of administration of this Act shall be paid out of moneys provided by Parliament.

Expenditures were made by the Bank of Canada, which was reimbursed from the above vote.

- A Legal fees included the following payments of \$500 or over: Harry Batshaw, Montreal, \$1,931.55; Geoffrion and Prudhomme, Montreal, \$840; J. A. Leo Girard, St. Jovite, Que., \$504.70; Harries, Houser & Jones, Toronto, \$1,298.75; Andre Montpetit, Montreal, \$548; Clarence G. Quinlan, Montreal, \$2,410.30; John J. Robinette, Toronto, \$819.

Vote 92 Expenses of the Tariff Board

	Estimates	Allotments	Expenditures
Salaries	91,080 00	91,080 00	80,342 68
Travelling Expenses	5,000 00	5,000 00	3,253 06
Telegrams and Telephones	1,500 00	1,500 00	77 35
Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,210 10
Reporting Service	3,000 00	4,325 00	4,315 06
Sundries	3,000 00	1,675 00	719 77
A Annuity to Retired Member of the Board	2,500 00	2,500 00	2,500 00
	<u>\$ 109,080 00</u>	<u>\$ 109,080 00</u>	<u>\$ 92,417 96</u>

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which the Board conducts inquiry as to the effect which an increase or decrease in the customs tariff on goods brought into or produced in Canada might have upon the consumer, trade and industry, and reports findings to the Minister of Finance. Under provisions of the Customs Act and the Excise Tax Act the Board acts as a tribunal to hear and give decisions on appeals from rulings of the Department of National Revenue respecting customs tariff classifications, values, drawbacks and excise taxes.

As at March 31, 1951, there were 17 salaried employees being paid from this vote, of whom 14 were permanent and 3 temporary.

A Annuity to M. N. Campbell under the provisions of section 8 of the Act.

Vote 93 Expenses of the Royal Canadian Mint and the Assay Office, Vancouver, B.C., and to authorize commitments against future years in the amount of \$200,000

	Estimates	Allotments	Expenditures
Salaries	580,335 00	580,335 00	580,335 00
Allotted from Vote 104, Salaries, etc.	23,000 00	23,000 00	13,554 13
	<u>603,335 00</u>	<u>603,335 00</u>	<u>593,889 13</u>
Overtime	45,000 00	45,000 00	16,024 78
Miscellaneous Current Expenses	6,000 00	6,000 00	5,532 75
Equipment—Machinery and Repairs	60,000 00	60,000 00	58,467 70
Power, Light and Gas	20,000 00	20,000 00	17,647 84
Supplies—Coining and Medal work	55,000 00	55,000 00	42,693 38
Supplies—Refining and Assaying	76,900 00	76,900 00	42,374 54
Printing, Stationery and Office Equipment	5,600 00	9,600 00	7,183 60
Express, Freight and Cartage	5,000 00	5,000 00	3,346 45
Travelling Expenses	4,000 00	4,000 00	1,480 78
Contingent Reserve	7,000 00	3,000 00	
	<u>\$ 887,835 00</u>	<u>\$ 887,835 00</u>	<u>\$ 788,645 95</u>

This vote was provided for expenses in connection with the operation of the Royal Canadian Mint, Ottawa, and the Assay Office, Vancouver, under the authority of the Royal Canadian Mint Act, c. 48, 1931, including the minting of silver, steel and bronze coin and the refining and assaying of gold bullion.

Of the above expenditures, those for the Assay Office, Vancouver, totalled \$30,653.70 consisting of: salaries, \$28,513.38, and other expenditures, \$2,140.32.

As at March 31, 1951, there were 222 salaried employees being paid from this vote, of whom 99 were permanent and 123 temporary.

Vote 94 The Wartime Prices and Trade Board—Administration

	Estimates	Allotments	Expenditures
A Temporary Assistance	1,501,142 00	1,476,142 00	1,334,885 91
B Travel	168,000 00	168,000 00	92,230 05
Printing	20,000 00	20,000 00	6,670 73
Stationery	15,000 00	15,000 00	5,431 37
Telephones	23,000 00	23,000 00	19,277 77
Telegrams	3,000 00	3,000 00	525 68
C Legal and Audit	110,000 00	110,000 00	93,065 95
D Advertising	15,000 00	40,000 00	20,699 81
Postage	30,000 00	30,000 00	8,947 80
Freight and Express	2,000 00	2,000 00	663 01
Grant to Canadian Association of Consumers	7,500 00	7,500 00	7,434 84
E Sundries	12,500 00	12,500 00	8,817 10
	<u>\$1,907,142 00</u>	<u>\$1,907,142 00</u>	<u>\$1,598,650 02</u>

This vote was provided for the cost of (a) administration of the rental control regulations which were extended to April 30, 1951, by an Act to amend the Transitional Measures Act, 1947, c. 6, 1950 (b) administration of regulations in respect of items contained in Schedules I and II of the Emergency Exchange Conservation Act, c. 7, 1948, until their suspension, effective January 1, 1951, under authority of P.C. 6148, December 21, 1950, and (c) general winding up operations of the Board.

The Canadian Sugar Stabilization Corporation Limited ceased operations on November 30, 1950, and the Commodity Prices Stabilization Corporation Limited, now engaged in the adjustment of subsidies previously paid subject to profit control, is the last of a number of Crown Companies which were incorporated to assist the Board in controlling prices and maintaining supply. The following vote was provided for the expenses of the latter and details of operations of both companies will be found in the Balance Sheets and supporting schedules in Appendices 7 and 8, see pages F-51 and F-53.

A As at March 31, 1951, there were 259 temporary salaried employees being paid from this vote.

As at March 31, 1951, the following were receiving allowances at the rate of \$15 per diem, and had been paid the amounts indicated:

Honourable Judges—J. C. Anderson, \$180; B. Boyd, \$2,235; G. A. P. Brickenden, \$1,545; A. G. Buckingham, \$150; A. Caron, \$285; M. M. Colquhoun, \$30; J. J. Coughlin, \$1,305; K. L. Crowell, \$15; J. B. Dickson, \$75; A. E. Doak, \$4,425; A. H. Dowler, \$285; C. G. Duffy, \$120; A. A. Dysart, \$705; R. M. Edmanson, \$945; W. O. Fulton, \$30; A. J. Gordon, \$135; L. A. Hanna, \$480; J. A. Jackson, \$1,560; C. J. Jones, \$45; R. D. Keirstead, \$510; L. Lajoie, \$2,625; W. S. Lane, \$150; O. Legrand, \$3,735; D. E. Lewis, \$90; A. MacDonald, \$15; J. W. MacDonald, \$135; A. R. Macdonell, \$2,025; J. P. Madden, \$735; C. W. A. Marion, \$15; A. G. McDougall, \$60; J. A. McGeer, \$285; R. Millar, \$855; G. M. Morrison, \$300; J. T. Mulcahy, \$105; D. Panneton, \$420; A. Pettigrew, \$2,115; J. A. S. Plouffe, \$270; J. C. Reynolds, \$105; W. T. Robb, \$555; A. Roberts, \$15; J. G. A. Robertson, \$90; L. Roy, \$1,980; J. L. Ryan, \$15; W. F. Schwenger, \$750; E. A. Shaunessy, \$75; J. A. Shea, \$2,205; H. J. Sullivan, \$45; H. W. Whitla, \$825.

District Magistrates—H. Achim, \$105; V. Chabot, \$1,515; A. Michaud, \$375; J. Poisson, \$165; A. Regnier, \$1,050.

Others—J. Bennett, \$1,005; M. H. Bingeman, \$630; A. Bisset, \$840; J. A. Byers, \$495; A. Cantin, \$465; R. English, \$1,980; J. A. R. Gravel, \$2,700; C. T. Harper, \$1,245; M. Julien, \$2,775; J. Kennedy, \$405; A. R. Lafleche, \$405; J. H. C. Lawrence, \$615; V. Lemire, \$360; E. M. Lyons, \$75; M. Macaulay, \$285; E. B. McDaniel, \$15; A. M. McIntyre, \$1,350; E. W. Mingo, \$480; E. M. Nicholson, \$195; L. Prevost, \$2,835; F. J. Waud, \$810.

P.C. 33/2662, April 17, 1945, authorized the payment of an allowance of \$25 per day, for each day actually engaged in hearing rental appeals and applications, to S. A. Shoemaker who received \$6,275.

B The following were paid travelling and living expenses of \$500 or over:

Honourable Judges—G. A. P. Brickenden, \$944.10; A. E. Doak, \$2,711.62; L. A. Hanna, \$569.88.

District Magistrates—V. Chabot, \$668.07.

Others—R. English, \$596.62.

C The following received legal fees of \$1,000 or over: E. C. Bogart, Toronto, \$1,300.30; W. H. Campbell, Vancouver, \$1,247.26; K. A. Christie, Toronto, \$1,847.50; G. de L. Demers, Quebec, \$2,920.24; G. M. Dent, Ottawa, \$1,194.25; D. Donaghy, Vancouver, \$1,585.68; W. C. Dunlop, Halifax, \$1,479.70; L. W. Jacobs, Montreal, \$1,697.50; J. R. Johnson, Toronto, \$4,162.45; F. M. Kelly, Toronto, \$1,788.95; R. Larivee, Montreal, \$1,172.30; P. J. Macdonald, Ottawa, \$2,402.63; F. J. MacRae, Toronto, \$1,337; J. M. Magwood, Toronto, \$2,400.50; N. L. Matthews, Toronto, \$1,527.68; T. McNicoll, Jonquiere, Que., \$6,205.55; A. Montpetit, Montreal, \$2,247; H. O'Donnell, Montreal, \$12,089.76; J. P. O'Reilly, Hamilton, Ont., \$3,281.70; J. L. Ross, Winnipeg, \$1,110.53; G. A. Roy, Montreal, \$3,476; P. Roy, Quebec, \$3,827.50; E. Trottier, Montreal, \$1,521.50.

D Includes \$20,478.79 in connection with Consumer Credit Regulations.

E Services of rental appraisers on a fee basis amounted to \$3,722.25 and included the following payments of \$500 or over: J. W. Byers, Toronto, \$872; J. E. Dodson, Toronto, \$816; W. T. Standish, Toronto, \$1,728.

Vote 95 The Wartime Prices and Trade Board—Commodity Prices Stabilization Corporation—Adjustment payments in respect of subsidies previously paid, and costs of administration	
Expenditures.....	\$ 500,000 00
	nil

The Commodity Prices Stabilization Corporation Limited was incorporated in 1941 as a Crown Company under the Companies Act, c. 33, 1931, and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting that Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and by bulk purchasing.

As the revenues of the Corporation, as represented by recoveries of subsidies, exceeded expenditures in the current fiscal year, the above amount was not required.

Further details in respect of advances to the Corporation in previous years are given under the Open Account bearing the name of the Corporation (see further on in this section). The Balance Sheet as at March 31, 1951, and operating statement for the fiscal year 1950-51, as furnished and certified to by the Auditor General, will be found in Appendix 8 to this section, page F-53.

Vote 96 Administration of Employees' Instalment Purchase Plan including sale and delivery of Canada Savings Bonds to Government Employees

	Estimates	Allotments	Expenditures
Temporary Assistance	76,425 00	75,085 00	75,085 00
Printing, Stationery and Office Equipment	1,500 00	3,540 00	3,538 30
Sundries	1,200 00	500 00	382 56
	<u>\$ 79,125 00</u>	<u>\$ 79,125 00</u>	<u>\$ 79,005 86</u>

This vote was provided for expenses in connection with recording instalment payments and issuing, registering (where necessary) and mailing Canada Savings Bonds purchased by employees of the Federal Government.

As at March 31, 1951, there were 33 temporary salaried employees being paid from this vote.

Vote 674 To reimburse the Saskatchewan Government for the cost of administering provincial rent control in that province.....	100,000 00
Expenditures.....	\$ 62,046 85

Payments were made on the receipt of monthly expenditure statements from the Provincial Government.

PUBLIC DEBT CHARGES

Interest on Public Debt—Funded Debt (including Treasury Bills), Consolidated Revenue and Audit Act, c. 27, 1931—

Payable in Canada.....	375,995,299 63
Payable in London.....	1,805,583 57
Payable in New York.....	12,313,560 93
	<u>390,114,444 13</u>
Other Liabilities.....	35,103,055 94
	<u>\$425,217,500 07</u>

Details of this expenditure will be found in Part I of this Report, page 112.

Annual Amortization of Bond Discount, Premiums and Commissions, Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 12,508,004 44

This amount is the portion applicable to the fiscal year 1950-51 of the net cost of bond discounts, premiums and commissions on loans issued, commencing with that of October 1, 1930. Such amount was credited to Deferred Charges—Unamortized Discounts and Commissions on Loans Account (see under Open Accounts further on in this section). Details, by loans, of the amount amortized will be found in Part I of this Report, page 115.

Servicing of Public Debt—Redemption and Transfer of Bonds, Consolidated Revenue and Audit Act, c. 27, 1931.....\$ 121,105 49

Details of this expenditure will be found in Part I of this Report, page 117

Vote 97 Servicing of Public Debt—Commission for payment of interest on public debt, payment of premiums on Government of Canada sterling securities, Services of Fiscal Agents, London, Registrar's Fees, etc.

	Estimates	Allotments	Expenditures
Services of fiscal agents, London, England	1,100 00	1,100 00	754 75
Commission for payment of coupon and fully registered interest ..	281,500 00	281,500 00	254,644 80
Payment of premiums on Government of Canada sterling securities	5,000 00	5,000 00	122 87
Fees for acting as registrar	13,500 00	13,500 00	13,065 09
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges	100,000 00	100,000 00	58,179 60
Sundries	5,000 00	5,000 00	440 29
	<u>\$ 406,100 00</u>	<u>\$ 406,100 00</u>	<u>\$ 327,207 40</u>

Details of this expenditure will be found in Part I of this Report, page 117.

Vote 98 Servicing of Public Debt—To provide, subject to the approval of the Treasury Board, and as detailed in the Estimates, for losses incurred in the issue and redemption of Canada Savings Bonds and for miscellaneous losses arising from the sale or distribution of War Savings Certificates, War Savings Stamps, Victory Bonds or Canada Savings Bonds

	Estimates	Allotments	Expenditures
To provide, subject to the approval of Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Certificates, War Savings Stamps, Victory Bonds or Canada Savings Bonds under the Employees Instalment Purchase Plan or otherwise	5,500 00	5,500 00	203 28
To provide, subject to the approval of Treasury Board, for losses incurred in the redemption of Canada Savings Bonds not arising from fault or negligence on the part of the redemption agent ..	10,000 00	10,000 00	
	<u>\$ 15,500 00</u>	<u>\$ 15,500 00</u>	<u>\$ 203 28</u>

Cost of Issuing New Loans, Consolidated Revenue and Audit Act, c. 27, 1931 \$ 846,278 34

The above amount includes expenses in connection with the issue and sale of Canada Savings Bonds, the organization of which is under the jurisdiction of the Bank of Canada.

A detailed breakdown of the above expenditures will be found in Part I of this Report, page 116.

The following voluntary workers received travelling expenses of \$500 or over: S. G. Bartlett, \$515.84; H. A. Benham, \$692.45; R. M. Bird, \$621.84; P. A. Blackshaw, \$759.60; J. R. Findley, \$511.10; A. F. Francis, \$701.45; M. L. MacNames, \$785.12; F. P. Mallon, \$746.63; G. C. Munro, \$758; W. F. Munro, \$706.30; W. A. Reid, \$512.49; G. Saint-Pierre, \$527.93; E. W. Simpson, \$599.13; J. J. West, \$858.01; W. F. Wilson, \$519.19; L. F. Worsley, \$808.58; J. R. Wright, \$813.05.

Contractors' security deposits amounting to \$118,000 in bonds are in the custody of this Department in connection with contracts for the printing and engraving of bonds and other securities.

SUBSIDIES AND OTHER PAYMENTS TO PROVINCES

Province	Subsidies	*Special Compensation under Tax Rental Agreements	Section 7 of the Act c. 58, 1947	Transitional Grant	Total
Newfoundland	1,540,000 00	7,220,051 35		6,500,000 00	15,260,051 35
Nova Scotia	2,005,140 18	11,366,901 24	199,879 32		13,571,920 74
Prince Edward Island	656,931 88	2,076,004 12	13,331 07		2,746,267 07
New Brunswick	1,632,385 76	10,131,455 28	263,962 81		12,027,803 85
Quebec	2,866,589 88		1,247,318 89		4,113,908 77
Ontario	3,155,007 48		815,129 40		3,970,136 88

Province	Subsidies	*Special Compensation under		Transitional Grant	Total
		Tax Rental Agreements	Section 7 of the Act c. 58, 1947		
Manitoba	1,750,084 18	13,980,735 17	224,998 79		15,955,818 14
Saskatchewan	2,061,775 00	15,416,436 27	43,000 83		17,521,212 10
Alberta	2,063,375 00	14,765,252 85	767,216 90		17,595,844 75
British Columbia	1,003,439 86	19,166,050 61	990,717 07		21,160,207 54
	\$ 18,734,729 22	\$ 94,122,886 89	\$ 4,565,555 08	\$ 6,500,000 00	\$123,923,171 19

* These amounts are the portions of compensation payments charged to expenditures. Further details are given under the statutory appropriation "Compensation to Provinces, etc., \$98,688,441.97".

Subsidies to Provinces.....\$ 18,734,729 22

Payments to provinces are shown in the first column of the above statement. Details will be found in Appendix 2 to this section of the Report, page F-41.

Compensation to Provinces in lieu of certain taxes as provided in the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947, as amended.....\$ 98,688,441 97

Under the provisions of the above Act, the Minister of Finance may, on behalf of the Government of Canada, enter into an agreement with any of the provinces to provide in accordance with, and subject to, such terms and conditions as may be so approved, that the Government of Canada will pay compensation not exceeding the amount authorized by the Act, to the Government of the Province if that Government and the municipalities in the Province refrain from levying certain taxes for a limited period.

Agreements were entered into with all the provinces with the exception of Ontario and Quebec. These agreements, which were effective April 1, 1947, provided for quarterly payments on June 30, September 30, December 31 and March 31, and, commencing with the fiscal year 1948-49, were subject to annual adjustment after the fifteenth day of September on the basis of the relevant ratios of population and the values of the gross national product per capita. Each province is guaranteed a minimum annual amount. Payments pursuant to these agreements totalled \$94,122,886.89.

Section 7 (1) of the Act states that, subject to the provisions of this section, the Minister of Finance may, at such time or times as he may determine, pay to the Government of each Province, amounts hereinafter specified, in respect of income tax collected from corporations whose main business is the distribution to, or generation for distribution to, the public of electrical energy, gas or steam in respect of income of the corporation derived from the said distribution or generation in the province to which payment is made during the whole or any part of the period commencing on January 1, 1947 and ending on December 31, 1951. Payment under this section is not contingent upon a province signing a tax rental agreement with the Federal Government. Payments totalled \$4,565,555.08.

A distribution, by provinces, of the payments under each authority is given in the tabular statement above.

The following statement shows the total amounts paid as special compensation to the provinces and the source of the funds. The Open Account is the Provincial Corporation Income Tax Special Account—see page P-13.

Province	Paid from		Total Payment
	Statutory Appropriation	Open Account	
Newfoundland	7,220,051 35		7,220,051 35
Nova Scotia	11,566,780 56	1,636,394 22	13,203,174 78
Prince Edward Island	2,089,335 19	83,737 33	2,173,072 52
New Brunswick	10,395,418 09	462,071 94	10,857,490 03
Quebec	1,247,318 89		1,247,318 89
Ontario	815,129 40		815,129 40
Manitoba	14,205,733 96	2,399,906 96	16,605,640 92
Saskatchewan	15,459,437 10	1,530,548 19	16,989,985 29
Alberta	15,532,469 75	2,577,681 41	18,110,151 16
British Columbia	20,156,767 68	8,695,841 42	28,852,609 10
	<u>\$ 98,688,441 97</u>	<u>\$ 17,386,181 47</u>	<u>\$116,074,623 44</u>

Transition grant to Newfoundland, an Act to approve the Terms of Union of Newfoundland with Canada, c. 1, 1949.....\$6,500,000 00

Section 28 of the Schedule to the above Act provided for payment to the Province of Newfoundland each year during the first twelve years after the date of Union of a transitional grant in order to facilitate the adjustment of Newfoundland to the status of a province of Canada and the development by the Province of revenue-producing services. Payment is to be made in equal quarterly instalments commencing on the first day of April. The amount to be paid to the Province each year and the conditions under which a portion of the annual grant may be left on deposit with the Government of Canada are also stated in this Section of the Act.

Vote 99 To authorize and provide for payment in such amount as may be necessary in respect to those matters supplementary to the Terms of Union of Newfoundland with Canada, specified in paragraph XXIII of the Note dated December 11, 1948, of the Prime Minister of Canada to the Chairman of the Newfoundland Delegation entitled "Statements on Questions raised by the Newfoundland Delegation during the negotiations for the Union of Newfoundland with Canada", tabled in the House of Commons on the 27th day of January, 1949 (Revote).....\$ 300,000 00
Expenditures.....nil

PAYMENTS TO MUNICIPALITIES

Vote 100 Grants to Municipalities in lieu of Taxes on Federal Property—To provide for administration of the programme respecting grants to Municipalities in lieu of taxes on Crown property outlined in the House of Commons on November 14, 1949 including grants and other payments to be made in accordance with regulations of the Governor in Council1,655,000 00
Expenditures.....\$1,404,292 69

As at March 31, 1951, there were 4 temporary salaried employees being paid from this vote.

A distribution of expenditure follows:

Salaries	20,567 10
A Professional Services	1,000 00
Travelling Expenses	3,921 75
Office Stationery, Supplies and Equipment	801 85
B Payment of Grants	1,377,928 04
Miscellaneous	73 95
	<u>\$1,404,292 69</u>

A P.C. 42/5500, November 16, 1950, authorized the temporary employment with salary at the rate of \$100 per day, for a period not exceeding 10 days, of C. W. Ross, Ottawa, for the purpose of appraising Federal lands in Ottawa in connection with the City's application for a grant for 1950 under the Municipal Grants regulations.

B The Municipal Grants Regulations, P.C. 741, February 17, 1950, govern the payment of these grants. In these regulations, Federal property is divided into Class A and Class B property. Class A property includes Federal property that in the opinion of the Minister is dependent on a municipality in respect of a service that the Municipality customarily furnishes to lands in the municipality. Class B property includes Federal property which in the opinion of the Minister is wholly independent in respect of such services. An ordinary grant relative to Class A property may be made in respect of the amount by which the assessed value of the Class A property exceeds 4 per cent of the total assessed value of taxable property and Class A property in the Municipality. A transitional grant may be made to a municipality relative to Class A and Class B property acquired by His Majesty after December 31, 1948. A grant may also be made in respect of local improvements affecting Class A and Class B property.

Of 43 grants under the regulations, those of \$5,000 or over are listed below:

Nova Scotia		Saskatchewan	
Amherst	6,646 00	Cory (Municipality of)	6,800 60
Dartmouth	18,132 88	Moose Jaw	11,665 04
Halifax	208,489 73	Prince Albert	7,707 00
New Brunswick		Regina	6,962 39
Fredericton	11,711 95	Alberta	
Moncton	23,427 70	Calgary	57,584 51
Saint John	42,210 00	Edmonton	23,116 97
Quebec		Lethbridge	12,020 62
Hull	46,939 74	British Columbia	
Ontario		Esquimalt (Township of)	19,175 00
Ottawa	762,392 00	New Westminster	27,089 00
Toronto	8,874 13	North Vancouver (District of)	8,212 00
Manitoba		Prince Rupert	12,746 85
Winnipeg	21,207 73	Richmond (Township of)	9,779 00
		Grants under \$5,000 each (21)	25,037 20
			<u>\$1,377,928 04</u>

CONTINGENCIES AND MISCELLANEOUS

Vote 101 To provide, subject to the approval of Treasury Board, for miscellaneous minor and unforeseen expenses, including recoverable advances for working capital purposes, and for the re-use of any sums repaid to this appropriation from other appropriations	1,000,000 00	
Less transferred to other Departments	94,228 59	
		905,771 41
Expenditures	\$	<u>13,924 56</u>

Details in respect of this Department follow:

	Allotted	Expended	Lapsed
Expenses incurred by the Commissions appointed to inquire into the Red River Flood and the Rimouski and Cabano fires, subject to reimbursement or sharing of costs by the Provinces of Manitoba and Quebec respectively—Red River Flood	10,000 00	8,644 41	1,355 59
Reimbursement of expenses incurred by the Canadian Arsenals Limited in assisting the Commissions appointed in connection with the Rimouski and Cabano fires	4,788 66	4,788 66	
Gratuity payable under Term 39 of the Terms of Union of Newfoundland with Canada to Mrs. Beulah Mary Walters (nee Benson), a pensionable employee of the Newfoundland Department of Posts and Telegraphs	491 49	491 49	
	<u>\$ 15,280 15</u>	<u>\$ 13,924 56</u>	<u>\$ 1,355 59</u>

The following statement shows the departments to which the amounts were transferred and the amounts expended:

Department	Transferred	Expended	Lapsed
Agriculture	10,200 00	7,693 56	2,506 44
External Affairs	3,926 53	3,926 53	
Justice	7,328 09	7,328 09	
Privy Council Office	57,395 00	18,740 56	38,654 44
Royal Canadian Mounted Police	9 04	9 04	
The Secretary of State	12,082 98	12,070 67	12 31
Transport	499 00	499 00	
Veterans Affairs	2,787 95	2,787 95	
	<u>94,228 59</u>	<u>53,055 40</u>	<u>41,173 19</u>
Finance	<u>15,280 15</u>	<u>13,924 56</u>	<u>1,355 59</u>
	<u>\$ 109,508 74</u>	<u>\$ 66,979 96</u>	<u>\$ 42,528 78</u>

Votes 102 and 583	Cost of Telephone Service at Ottawa for all Departments.....	515,000 00
	Expenditures.....	\$ 509,037 14

The expenditures cover the costs of telephone service for the various departments at Ottawa and the telephones at: the residences of the Ministers and their private secretaries; the Animal Laboratories, Hull; the Post Office, Hull; Lockhouses, Hog's Back and Long Island; and Royal Canadian Mounted Police Barracks, Rockcliffe. Exchange service for offices is given through one large and eleven smaller branch exchanges and the expenditures were \$553,467.62. Other expenditures were for direct telephone services, \$34,129.68 and for printing of government directories, \$4,507.27.

Repayments amounting to \$83,067.43 by the Canadian Commercial Corporation, Crown Assets Disposal Corporation, Unemployment Insurance Commission, Central Mortgage and Housing Corporation and sundry other offices for the use of these services, were credited to this vote.

Vote 584	To authorize the write-off from Non-Active Assets to the Consolidated Deficit Account of the net trading loss in the Securities Investment Account incurred between April, 1940, and November, 1949 (\$8,299,183.77).....	\$ 1 00
	Expenditures.....	nil

The amount of \$8,299,183.77 which represented the net trading loss on the Government's purchases and sales of its own securities was written down to Non-Active Assets in 1949-50 pending the provision of the above authority.

GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS

Vote 103	To provide for a Government contribution to the Superannuation Fund in an amount equal to the estimated current payments of individual contributors in the previous fiscal year.....	7,100,000 00
	Expenditures.....	\$6,831,261 95

Regulations approved by P.C. 45/1147, June 16, 1927, pursuant to the Civil Service Superannuation Act, 1924, provide that the contribution by the Government to the Superannuation Fund shall be equal to the amount contributed by employees under the Act. The sum of \$6,831,261.95 is equal to the net current contributions to the fund by such employees in the fiscal year 1949-50.

Vote 587	To provide for the transfer to the Civil Service Superannuation Account of a special Government contribution of a portion of the amount by which the estimated liabilities exceed the balance in the Account.....	75,000,000 00
	Expenditures.....	\$ 75,000,000 00

This special contribution is in respect of a substantial deficiency which has accumulated in the account over many years due for the most part to increases in the general level of salaries and to the practice heretofore followed of not matching employees' prior service contributions with an equal Government contribution. It is in addition to the transfer to the account of \$6,831,261.95 representing the Government's annual contribution of an amount equal to the current payments of individual contributors in the previous fiscal year.

Statutory payments under earlier Superannuation and Retirement Acts (as shown in Details of Services).....	\$ 147,036 20
--	---------------

A	Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906	38,338 92
B	Public Service Retirement Act, c. 67, 1920	56,756 77
C	Civil Servants' Widows' Annuities Act, c. 74, 1927	43,660 77
D	Royal Canadian Mint Act, c. 48, 1931	8,279 74
		\$ 147,036 20

A This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed on or after April 1, 1893, and eligible for superannuation under the above Act, are made from the Superannuation Account (see page F-27).

B Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Services who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).

C This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death, he had been retired under the Act.

D The Canadian Branch of the Royal Mint became the Royal Canadian Mint, a branch of the Department of Finance on December 1, 1931, under the above authority, which included provision for payment to those employees who did not elect to become contributors under the provisions of the Civil Service Superannuation Act, c. 24, R.S., of the same benefits they would have received if they had remained under the provisions of the United Kingdom Superannuation Acts then in force.

Votes 104, 675 and 585 To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other pay-list charges.....	4,000,000 00
Less transferred to votes of this and other Departments as detailed below	2,841,701 54
	<u>\$1,158,298 46</u>

Details of amounts transferred follow:

Department	Votes Supplemented	Amount
Agriculture	1, 2, 13, 16, 27, 39, 40, 41, 42, 44, 45	98,456 00
Citizenship and Immigration.....	48, 49	9,100 00
Finance	86, 93	73,000 00
Insurance	132	267 00
Justice	138, 140	13,800 00
Office of the Commissioner of Penitentiaries	146	3,500 00
Labour	151, 155, 156	31,980 00
Legislation—The Senate	172	500 00
Mines and Technical Surveys	184, 186, 190, 198, 200	28,452 84
National Defence	202, 203	1,415,000 00
National Health and Welfare	217	25,000 00
National Revenue—Customs and Excise Divisions	259, 261	125,000 00
Post Office	270, 271	817,000 00
Prime Minister's Office	275	556 00
Public Printing and Stationery	284, 286	3,000 00
Resources and Development	383	827 00
National Film Board	401	28,614 00
The Secretary of State	412, 413	8,852 00
Trade and Commerce	423, 427, 432, 441	19,711 70
Transport	459, 465, 466, 470, 474, 487, 498, 499, 503	130,085 00
Veterans Affairs	534, 536	9,000 00
		<u>\$2,841,701 54</u>

Votes 105 and 586 To provide for the Government's contribution, as an Employer, to the Unemployment Insurance Fund in respect of Government Employees paid through the Central Pay Office.....	1,130,000 00
Expenditures.....	<u>\$1,091,446 30</u>

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	<u>\$ 7,434 00</u>
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Expenditures by other departments are included in the pertinent sections. The total expenditures of \$173,761.13 under the above statutory authority were, by Departments, as follows: Agriculture, \$9,577.99; Citizenship and Immigration, \$1,528.64; Civil Service Commission, \$702; External Affairs, \$1,839.32; Finance, \$7,434; Fisheries, \$855; Labour, \$11,396; Legislation—House of Commons, \$400; Mines and Technical Surveys, \$850; National Defence, \$17,097.46; National Health and Welfare, \$2,076; National Revenue, \$25,716; Post Office, \$28,341.20; Public Archives, \$340; Public Printing and Stationery, \$2,951.14; Public Works, \$12,042.20; Resources and Development, \$2,676; The Secretary of State, \$370; Trade and Commerce, \$9,059.98; Transport, \$14,684; Veterans Affairs, \$23,824.20.

Redemption of Previous Years' Cheques, Consolidated Revenue and Audit Act, c. 27, 1931. \$ 1,447 67

This amount represents payment, or provision for payment, of outstanding cheques presented during the fiscal year, the amounts of which had previously been transferred to Revenue.

MISCELLANEOUS GRANTS

Vote 106	Canadian General Council of the Boy Scouts.....	\$ 15,000 00
Vote 107	Canadian Council of the Girl Guides Association.....	\$ 9,000 00
Vote 108	Royal Astronomical Society of Canada.....	\$ 2,000 00
Vote 109	Royal Canadian Academy of Arts.....	\$ 2,025 00
Vote 110	Canadian Writers Foundation.....	\$ 4,000 00

SPECIAL

Vote 676	To authorize and provide for an initial grant to the province of Manitoba to assist it in meeting costs incurred as a result of the Red River floods in 1950.....	12,500,000 00
	Expenditures.....	\$ 12,500,000 00

Vote 677, which was supplemented by Trade and Commerce Vote 624, was provided for costs of the planning and construction of emergency works to safeguard against the dangers of floods in the Red River Valley and the Winnipeg area generally. Details will be found in the Trade and Commerce Section.

Vote 678	To authorize and provide for a grant to assist the province of Quebec to meet costs incurred as a result of the large fire in Rimouski in May, 1950.....	2,500,000 00
	Expenditures.....	\$ 1,000,876 97

Vote 679	To authorize and provide for a grant to assist the province of Quebec to meet costs incurred as a result of the large fire in Cabano in May, 1950.....	300,000 00
	Expenditures.....	\$ 218,269 84

Vote 588	Notwithstanding Section 32 of the Consolidated Revenue and Audit Act, to authorize payment under Votes 678 and 679 of the Appropriation Act No. 4, 1950, of the Federal Government's share of the Claims received after March 31, 1951, in respect of costs incurred as a result of the large fires in Rimouski and Cabano in May, 1950, where such claims are certified for payment by the Commission named for that purpose by the Government of the Province of Quebec.....	\$ 1 00
	Expenditures.....	nil

OTHER CHARGES

Provision for Reserve for possible losses on ultimate realization of active assets.....\$ 75,000,000 00

This amount increases the reserve and the offsetting credit entry was to the Open Account under Reserve for Certain Contingent Liabilities—see further on in this section.

The total provided, since the establishment of the account in 1940-41 to the close of the current fiscal year, was \$475,000.00.

Write-off of Active Assets—Cancellation of Canadian Farm Loan Board Capital Stock,
Canadian Farm Loan Act, c. 66, R.S., as amended.....\$ 255 00

Section 9, as amended, of the above authority provided that, where title has been transferred to the Board or where, as a result of proceedings taken to realize on a mortgage, the amount recovered was not sufficient to discharge the full amount of loan investment, the capital stock of the Board subscribed for by the Government of Canada was to be cancelled to an amount equivalent to that subscribed for with relation to loans of the like amount.

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Tax Revenue:		
Chartered Banks—Note Circulation Tax		120,865 57
Non-Tax Revenue:		
A Return on Investments	79,197,524 37	84,754,758 59
B Bullion and Coinage	4,708,370 19	4,523,656 03
C Proceeds from Sales	332 19	19 96
D Services and Service Fees	56,941 28	610,848 12
E Premium, Discount and Exchange	17,561,981 77	
F Refunds of Previous Years' Expenditure	94,936 30	6,396 96
G Miscellaneous	44,711 76	32,564 07
Total Ordinary	101,664,797 86	90,049,109 30
Special Receipts and Other Credits—		
H Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	9,314,377 80	1,399,663 28
I Donations to the Crown	15,923 81	54,066 32
J Commodity Prices Stabilization Corporation	378,744 46	234,212 45
K Canadian Sugar Stabilization Corporation, Ltd.	18,697,522 86	
L Non-Active Accounts:		
Canadian Pacific Railway—Repayment of advances made under relief legislation	1,447,222 71	
Grand Total	\$131,518,589 50	\$ 91,737,051 36

NOTE.—Beginning with the current fiscal year, revenue from the tax on insurance premiums is shown under the Department of Insurance.

Details

Ordinary Revenue—	
A Return on Investments	79,197,524 37
See Appendix 3 to this section, page F-47 for details.	
B Bullion and Coinage:	
Operation of the Royal Canadian Mint:	
Gold—Refining charges, \$174,588.89; handling charges, \$843,002.92; gain on stock-taking, \$21,930.03; Assay* Office, Vancouver—gain on operations, \$25,611.84 (assaying and refining charges, \$6,728.72; handling charges (net) \$17,903.25; gain on stocktaking, \$979.37) ..	1,065,183 68
Coinage—Net gain on silver bullion and coinage, \$2,671,395.42; gain on bronze coinage, \$421,320.86; gain on nickel coinage, \$550,470.23	3,643,186 51
	4,708,370 19

C	Proceeds from Sales		332 19
D	Services and Service Fees:		
	Repayment by banks for cost of bank inspection for the calendar year 1950	26,458 86	
	Registration fees in connection with security taken by banks on certain loans	18,961 75	
	Royal Canadian Mint	11,164 55	
	Sundry	356 12	
			56,941 28
E	Premium, Discount and Exchange		17,561,981 77
	This amount represents the excess of credits over debits in the Open Account (see under Sundry Suspense Accounts—Miscellaneous, further on in this section) for the fiscal year.		
F	Refunds of Previous Years' Expenditure:		
	Transfer of the balance of outstanding cheques (including 1939-40 and 1940-41 Treasury cheques, \$38,448 65) which had not been presented for payment up to March 31, 1951. Provision is made under statutory authority for the honouring of these liabilities if and when payment is demanded	53,877 61	
	Refund in respect of a grant of \$65,000 (Vote 82, 1949-50) to the Imperial Press Conference	36,400 00	
	Sundry	4,658 69	
			94,936 30
G	Miscellaneous:		
	Fines and forfeitures, Wartime Prices and Trade Board	39,345 20	
	Sundry	5,366 56	
			44,711 76
	Total Ordinary		101,664,797 86
	Special Receipts and Other Credits—		
	To Consolidated Revenue Fund:		
H	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures:		
	Receipts in respect of Military Relief claims and currency credits arising from war settlements: Belgium, \$7,752,093 82; Denmark, \$190,599 85; France, \$678,961 57; Germany, \$100,631 71; Luxembourg, \$401,500; The Netherlands, \$89,286 39; Yugoslavia, \$37,950. Sundry refunds, \$63,354 46		9,314,377 80
I	Donations to the Crown		15,923 81
J	Net Profit of Commodity Prices Stabilization Corporation for the fiscal year ending March 31, 1951		378,744 46
K	Surplus of Canadian Sugar Stabilization Corporation Limited		18,697,522 86
L	To Non-Active Accounts:		
	Canadian Pacific Railway—Repayment of advances made under relief legislation		1,447,222 71
	Grand Total		\$131,518,589 50

Certified correct.

W. C. CLARK,

Deputy Minister of Finance.

Changes in Non-Active Asset Accounts

The status of those accounts in which changes have occurred during the current fiscal year is as follows:

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[9] Other Non-Active Assets				
Miscellaneous Non-Active Accounts—				
Securities Investment Account (Trading losses subject to Parliamentary Appropriation) .	8,299,183 77		8,299,183 77	
Canadian Pacific Railway—Advances under relief legislation	1,447,222 71		1,447,222 71	
	\$9,746,406 48		\$9,746,406 48	

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[11 Cash and Other Current Assets				
<i>(a) Cash—</i>				
A (i) In Current Deposits				
Canada	108,871,736 87	10,419,266,189 81	10,463,893,786 90	64,244,139 78
London	460,881 02	25,839,371 40	26,130,570 03	169,682 39
New York	30,076,329 07	569,662,035 55	579,107,742 82	20,630,621 80
	189,408,946 96	11,014,767,596 76	11,062,132,099 75	85,044,443 97
B (ii) In Special Deposits				
Bank of Canada Special Funds—				
Bond Redemption Account ..	495,318 35	5,504,500,000 00	5,504,341,787 57	653,530 78
War Savings Certificates Redemption Account	318,396 27	44,200,000 00	44,396,148 50	122,217 77
Interest Account	483,191 39	376,000,000 00	375,999,860 84	483,330 55
Bank of Montreal, London, Special Funds—				
Bond Redemption Account ...	51,121 58	2,935,306 25	2,918,637 55	67,790 28
Interest Account	1,104 93	191,913 13	191,809 95	1,208 11
Bank of Montreal, New York, Special Funds—				
Interest Account	7,377 17	110,259 14	116,210 67	1,425 64
Securities Account	418,319 63	135,321 80	224,943 29	328,698 14
Bank of Montreal Trust Co., New York, Special Funds—				
Interest Account	19,874 25	8,301,514 12	8,288,995 50	32,422 87
Bank of England, Special Funds—				
Interest Account	19,516 37	1,570,444 81	1,574,760 08	15,201 10
	1,814,219 94	5,937,944,789 25	5,938,053,153 95	1,705,855 24
(iii) In Blocked Currency				
C Belgium	12,647 30		12,647 30	
C Denmark	11	159,250 00	112,420 65	46,829 46
C France		1,072,814 51	683,519 03	389,295 48
C Germany	263,467 98	4,998 00	114,392 53	154,073 45
C Netherlands	1,652,548 24		163,757 08	1,488,791 16
C Spain	215,722 71	302 68	98,682 73	117,342 66
C Yugoslavia		41,250 00	38,100 00	3,150 00
	2,144,386 34	1,278,615 19	1,223,519 32	2,190,482 21
	143,367,553 24	16,953,991,001 20	17,008,408,773 02	88,949,781 42
<i>(b) Other Liquid Assets—</i>				
D (i) Foreign Exchange Control Board—Cash and Securities	1,250,000,000 00	578,000,000 00	146,834,527 38	1,681,165,472 62
E (ii) Securities Investment Account	9,531,405 25	73,804,121 90	73,691,321 65	9,644,205 50
	1,259,531,405 25	651,804,121 90	220,525,849 03	1,690,809,678 12
<i>(c) Working Capital Advances—</i>				
<i>(i) Departmental:</i>				
Royal Canadian Mint—				
F Gold Purchase Account	10,043,243 86	91,334,609 78	92,157,841 32	9,220,012 32
G Silver Coinage Account	1,186,442 32	6,169,199 72	5,204,018 60	2,151,623 44
G Silver War Medals Account ..	16,608 69			16,608 69
G Silver Bullion Purchase Account	248,202 41	533,047 44	434,897 57	346,352 28
G Nickel Coinage Account	59,122 19	729,304 02	615,701 45	172,724 76
G Bronze Coinage Account	165,316 35	597,410 65	614,039 61	148,687 39
G Steel Coinage Account	513 09	342 33		855 42
H Assay Office, Vancouver—Gold and Silver Purchase Account	135,870 85	5,226,948 31	5,207,095 83	155,723 33
	11,855,319 76	104,590,862 25	104,233,504 88	12,212,587 63

PUBLIC ACCOUNTS, 1950-51: PART II

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[1] Cash and Other Current Assets—Concluded				
(c) Working Capital Advances—Concluded				
(ii) Crown Corporations:				
I Commodity Prices Stabilization Corporation, Ltd.	2,765,583 48	438,988 28	1,938,988 28	1,265,583 48
	1,417,519,861 73	17,710,824,973 63	17,335,107,204 71	1,793,237,630 65
[2] Loans to, and Investments in, Crown Agencies				
J (a) Bank of Canada Capital Stock	5,920,000 00			5,920,000 00
K (c) Canadian Farm Loan Board—				
Advance for initial operating expenses	50,000 00			50,000 00
Initial Capital Advances	5,000,000 00			5,000,000 00
Capital Stock	2,241,588 00		255 00	2,241,333 00
Bonds	16,800,000 00	3,150,000 00	1,250,000 00	18,700,000 00
Canadian Fisherman's Loan Act—				
Initial Capital Advances	29,000 00			29,000 00
Capital Stock	1,519 00			1,519 00
	24,122,107 00	3,150,000 00	1,250,255 00	26,021,852 00
	30,042,107 00	3,150,000 00	1,250,255 00	31,941,852 00
[3] Other Loans and Investments				
(a) To Provincial and Municipal Governments—				
Provincial:				
L Alberta—Consolidated Loans, 1947 Settlement	12,186,895 75		354,962 81	11,831,932 94
L British Columbia — Consolidated Loans, 1947 Settlement	23,671,057 62		685,985 20	22,985,072 42
L Manitoba — Consolidated Loans, 1947 Settlement	18,305,311 35		507,126 25	17,798,185 10
L Saskatchewan—Consolidated Loans, 1947 Settlement	33,709,555 64		1,146,939 93	32,562,615 71
M Saskatchewan—Power Commission	23,040 00		3,840 00	19,200 00
N Saskatchewan — Seed Grain Advances, 1908	77,654 05		996 30	76,657 75
O Saskatchewan—Seed Grain Loans Guarantee Act, 1938	5,822,453 04		1,292,226 64	4,530,226 40
Municipal:				
P Municipal Improvements Assistance Act, 1938	4,467,171 36		257,614 43	4,209,556 93
	98,263,138 81		4,249,691 66	94,013,447 25
(b) To United Kingdom and Other Governments—				
Q Belgium	62,289,000 00			59,982,000 00
Q China	50,182,674 84		2,307,000 00	49,426,117 50
Q Czechoslovakia	16,673,706 82		756,557 34	15,452,188 21
Q France	234,304,000 00		3,353,706 82	225,936,000 00
R France—Interim Credit Consolidated Interest	2,296,000 00		8,368,000 00	2,214,000 00
S Greece	6,525,000 00			6,525,000 00
Q Indonesia	15,452,188 21			15,452,188 21
Q Netherlands	118,136,572 11		2,656,572 11	115,480,000 00
T Netherlands—Military Relief and Currency Credits Settlement ..	5,733,966 70			5,733,966 70
Q Norway	23,656,985 07		2,626,859 04	21,030,126 03
S Roumania	24,329,262 40			24,329,262 40
Q Union of Soviet Socialist Republics	2,866,098 69		2,866,098 69	
U United Kingdom	292,056,543 61		40,566,601 85	251,489,941 76

DEPARTMENT OF FINANCE

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	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
V United Kingdom (United Kingdom Financial Agreement Act, c. 12, 1946)	1,165,000,000 00 2,019,501,998 45	20,000,000 00 20,000,000 00		1,185,000,000 00 1,975,918,802 60
W (c) Canada's Subscription to Capital of—				
(i) International Monetary Fund .	322,502,497 00			322,502,497 00
(ii) International Bank for Recon- struction and Development .	70,694,043 16 393,196,540 16			70,694,043 16 393,196,540 16
(d) Miscellaneous—				
X Bank for International Settlements	272,785 84			272,785 84
Y Montreal Turnpike Trust—Comm- utation Agreements	14 308 00			14,308 00
Z New Westminster Harbour Commis- sion	974,537 23			974,537 23
AA Saint John Bridge and Railway Ex- tension Co. Loan	433,900 00 1,695,531 07			433,900 00 1,695,531 07
	2,512,657,208 49	20,000,000 00	67,833,087 41	2,464,824,121 08
[4] Sinking Fund and Other Invest- ments held for retirement of unmatured funded Debt—3 per cent Newfoundland Guar- anteed Stock 1943-63				
AB				
Sinking Fund—3% Stock 1943-63 ..	7,991,102 78	393,522 64		8,384,625 42
Account N funds invested in—				
3% 1943-63 Stock	2,314,219 60	2,019,340 40		4,333,560 00
United Kingdom Treasury Bills	6,844,902 87	3,095,122 81		9,940,025 68
Account N—Cash balance	53,013 43		9,410 05	43,603 38
	17,203,238 68	5,507,985 85	9,410 05	22,701,814 48
[6] Deferred Charges				
AC Unamortized Discounts and Com- missions on loans	62,561,974 47	10,337,184 10	12,849,669 33	60,049,489 24
[7] Sundry Suspense Accounts				
AD Bank of Montreal Provincial Notes Suspense Account	27,567 83			27,567 83
AE Blank Bonds Reserve Account ...	68,418 09			68,418 09
AF Canadian National Railways Ex- change Suspense		91,605,624 17	91,605,624 17	
AG Canadian Sugar Stabilization Corpora- tion Limited—Price Stabiliza- tion Contingency Reserve (Contra)	17,480,742 05		17,480,742 05	
AH Cheque Adjustment Suspense	2,455 42			2,455 42
AI Depreciation on revaluation of Securities Investment Account .		8,134,389 30	8,134,389 30	
AJ Foreign Exchange Control Board Revaluation Deficit		43,834,527 38		43,834,527 38
AK Material Declared Surplus				
Ammunition		214,906 00		214,906 00
Bridge Spans		1,205,891 06		1,205,891 06
AL Newfoundland Settlement Suspense	6,382 80	279,363 40	285,746 20	
AM Retirement Fund Suspense	154 15			154 15
AN Sinking Fund Suspense		548,240 00	548,240 00	
AO U.K. Financing Securities Suspense		7,518 37	7,518 37	
	17,585,720 34	145,830,459 68	118,062,260 09	45,353,919 93
	\$ 4,057,570,110 71	\$17,895,650,603 26	\$17,535,111,886 59	\$ 4,418,108,827 38

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt *				
AP (a) Matured Funded Debt Outstanding	49,882,450 51	8,310,180 89		41,572,269 62
(b) Notes and Other Obligations payable on demand—				
Compensation to Seigneurs	11,827 40			11,827 40
Dominion Stock Issue B, 3½% ...	3,700 00	100 00		3,600 00
Non-Negotiable non-interest bearing notes payable on demand—				
To the International Bank for Reconstruction and Development	53,506,500 00			53,506,500 00
To the International Monetary Fund	243,400,000 00			243,400,000 00
	296,922,027 40	100 00		296,921,927 40
(c) Interest Due and Outstanding—				
Unpaid Interest:				
Domestic Loans	78,266,294 32	2,259,439 17		76,006,855 15
New York Loans	568,840 57	318,520 87		250,319 70
London Loans	48,553 75	6,133 94		42,419 81
Unpaid Dividends:				
Province of Nova Scotia	795 80			795 80
Province of Prince Edward Island	867 25			867 25
Province of New Brunswick	1,279 00			1,279 00
Province of Canada	4,663 18			4,663 18
Province of British Columbia ..	33 67			33 67
Dominion Stock	3,717 33			3,717 33
Unpaid Warrants	49 36			49 36
	78,895,004 23	2,584,093 98		76,311,000 25
(d) Outstanding Cheques and Warrants—				
Treasury Cheques	69,809,365 56	10,428,831 24		59,380,534 32
Outstanding Imprest Account				
Cheques—Finance	179 43			179 43
Less: Unclaimed Registered Interest (Letter of Credit) Cheques	—9 63			—9 63
Adjustment Account	69,809,535 36	10,428,831 24		59,380,704 12
	495,509,107 50	21,323,206 11		474,185,901 39
[11] Deposit and Trust Accounts				
(c) Miscellaneous—				
AQ Canadian Sugar Stabilization Corporation Limited—Price Stabilization Contingency Reserve (Canada)	17,480,742 05	17,480,742 05		
AR Companies in Liquidation	66,677 20			66,677 20
AS Canadian National Railways Equipment Issue, 1923—Redemption Account	5,500 00			5,500 00
AS Canadian National Railways Guaranteed Bond Issues (1923 and 1924 and 1924-54)	117,525 00	1,923,150 00	1,910,012 50	104,387 50
AT Common School Funds—Ontario and Quebec	2,677,770 70			2,677,770 70
AU Defunct Banks	46,320 07			46,320 07
AV King George V Silver Jubilee Cancer Fund for Canada	36,000 00			36,000 00
AW Home Bank Creditors Relief Suspense	8,618 14			8,618 14
AX Penny Bank of Ontario—Outstanding Cheques	126 90			126 09

DEPARTMENT OF FINANCE

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	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
AY Province of Newfoundland Financial Surplus	20,000,000 00			20,000,000 00
AZ Unclaimed Dividends and undistributed Assets—Bankruptcy and Winding Up Acts	134,411 62	3,822 82	28,059 32	158,648 12
BA William Scott Estate	9,050 60	9,050 60		
	40,582,742 28	19,416,765 47	1,938,071 82	23,104,048 63

[12] Insurance, Pension and Guaranty Accounts

<i>(b) Insurance and Guaranty Funds—</i>				
BB Government Officers' Guarantee Fund	615,864 46	3,201 06	25,134 20	637,797 60
BC War Damage Insurance Special Account—General	92,773 13	164 28		92,608 85
	708,637 59	3,365 34	25,134 20	730,406 45
<i>(c) Pension and Retirement Funds—</i>				
BD Superannuation Account	103,500,225 81	13,478,897 05	99,095,267 94	189,116,596 70
BE Retirement Fund	21,156,388 65	7,263,924 31	7,492,610 97	21,385,075 31
	124,656,614 46	20,742,821 36	106,587,878 91	210,501,672 01
	125,365,252 05	20,746,186 70	106,613,013 11	211,232,078 46

[13] Deferred Credits

BF Interest Special Account—Interest Accrued—				
Canada Savings Bonds, 1949 ...	151,108 27	151,108 27		
Canada Savings Bonds, 1950 ...			99,357 84	99,357 84
GENERAL				
BG Income Tax Deductions Suspense—Central Pay Office	40,932 99	10,857,736 65	10,817,479 39	675 73
BH Instalment Purchases of Bonds—Public Service—				
Canada Savings Bonds, 1948 ...	97,159 13	168,805 55	71,646 42	
Canada Savings Bonds, 1949 ...	1,875,828 77	9,122,675 81	7,382,552 41	135,705 37
Canada Savings Bonds, 1950 ...		26,513 19	1,787,670 60	1,761,157 41
BI Military Relief Credits—Belgium ..	12,647 30	12,647 30		
BI Military Relief Credits—Denmark ..	11	112,420 65	159,250 00	46,829 46
BI Military Relief Credits—France ..		683,585 90	1,072,881 38	389,295 48
BI Military Relief Credits—Yugoslavia ..		38,100 00	41,250 00	3,150 00
BI Military Relief and Currency Credits—Netherlands				
	7,386,514 94	163,757 08		7,222,757 86
BI Currency Credits—Germany	263,467 98	116,392 53	6,998 00	154,073 45
BI German Reparations Credits—Spain				
	215,722 71	98,380 05		117,342 66
BJ Unemployment Insurance Deductions Suspense—Central Pay Office	1,075 12	1,094,374 40	1,095,228 78	1,929 50
	10,044,457 32	22,646,497 38	22,534,314 82	9,932,274 76

[14] Sundry Suspense Accounts

<i>(c) Miscellaneous—</i>				
BK Appreciation on revaluation of Securities Investment Account including net trading profit ...	74,369 31	74,369 31	63,594 26	63,594 26
BL Canadian Wheat Board—Suspense	6,324,789 99			6,324,789 99
BM Cash Suspense—Unallocated Funds	214,351 91	2,813,212 24	2,600,480 84	1,620 51
BN Donations—Suspense		3,000 12	3,000 12	
BO Ernest Davis Estate	6,497 81		2,414 50	8,912 31
BP Group Hospital Insurance Suspense C.P.O.		636,829 25	799,799 75	162,970 50

PUBLIC ACCOUNTS, 1950-51: PART II

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[14] Sundry Suspense Accounts— Concluded				
<i>(c) Miscellaneous—Concluded</i>				
BQ George Mayo Estate	14,010 14	14,010 14		
BR German Reparations Suspense ...	676,986 61		95,558 54	772,545 15
BS Loan subscriptions at credit of subscribers in arrears	281,041 15	8,200 66	5,648 62	278,489 11
BT Victory Loans 1917-18-19 Canvasers Suspense Account	1,620 83			1,620 83
BU War Damage Claims—Malaya ...			121 55	121 55
BV Matured Bonds and Interest Unclaimed	138,494 05	13,293 25	2,948 12	128,148 92
BW Premium, Discount and Exchange		77,873,554 25	77,873,554 25	
BX Royal Canadian Mint—Handling Charges		871,185 17	871,185 17	
BY Royal Canadian Mint—Suspense Account			50 00	50 00
BZ Securities Division Suspense Account—Finance		30 00	30 00	
CA Unclaimed Award—Registrar Exchequer Court of Canada, B.C. Admiralty District	1,831 17			1,831 17
CB Unclaimed Cheques Suspense—				
Finance	44,208 94		91 00	44,299 94
Comptroller of the Treasury ...	780 04	48 45	48 45	780 04
Wartime Prices and Trade Board	800 03			800 03
CC Unclaimed Drafts Suspense—				
Finance	1,238 77	708 00		530 77
CD Unclaimed War Damage Insurance Refunds	5,029 52	12 09		5,017 43
CE Unclaimed War Savings Certificates and Stamps	223,829 80	705 90	7,223 38	230,347 28
CF Unredeemable Coupons Suspense .	3,535 87	51,621 46	68,285 14	20,199 55
CF Unredeemable Coupons Suspense—New York	1,793 00	613 00	59 00	1,229 00
CG War Savings Certificates Instalment Suspense	1,881 15			1,881 15
CH Wartime Prices and Trade Board—Suspense	873 54	128 85		744 69
	8,017,963 63	82,361,522 14	82,394,092 69	8,050,534 18

[15] Province Debt Accounts

CI				
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	11,919,968 64			11,919,968 64

Less—

Province of Nova Scotia Suspense Account	40,139 91			40,139 91
Province of Prince Edward Island—Land Account	782,402 33			782,402 33
Province of Quebec—Debt Account	1,473,609 63			1,473,609 63
	2,296,151 87			2,296,151 87
	9,623,816 77			9,623,816 77

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[16] Reserve for Certain Contingent Liabilities				
CJ				
(a) Reserve for possible losses on ultimate realization of Active Assets	320,867,388 21		75,000,000 00	395,867,388 21
[17] Funded Debt Unmatured *				
CK				
(a) Payable in Canada	14,572,800,655 54		7,910,280 10	14,580,710,935 64
(b) Payable in London	61,887,222 97	5,609,108 38		55,278,114 59
(c) Payable in New York	437,800,000 00	72,400,000 00		365,400,000 00
	15,072,487,878 51	78,009,108 38	7,910,280 10	15,002,389,050 23
	\$16,082,498,606 27	\$ 244,503,286 18	\$ 296,389,772 54	\$16,134,385,092 63

* Figures for the current fiscal year represent the net increase or decrease in these accounts, [10] and [17].

A Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York.

B Cash in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of Government securities and for the payment of interest.

C Cash in these blocked currency accounts represents amounts in the currency of the relevant countries which are available for expenditures only within the countries for restricted purposes. It represents, in the case of Spain, Canada's share of the proceeds from the liquidation of certain German assets seized in Spain and, in that of the other countries, moneys received in full or partial settlement of claims by Canada for military relief supplies furnished during the period of military occupation by the combined military authorities. The settlement with The Netherlands was in respect of both military relief and currency credits (see Comment T) and with Germany in respect of currency credits only. As the currency is utilized, further entries clear these accounts, debit the vote to which such expenditures apply and credit Special Receipts—Refunds of Previous Years' War, Demobilization and Reconversion Expenditures. In respect of the account for Spain, the credit in the latter entry is to German Reparations Suspense rather than to Special Receipts. At the close of the current fiscal year, the Canadian dollar equivalent was adjusted to the market value of these currencies as at March 31, 1951. Details of transactions other than these adjustments, the receipt of currencies and their utilization by this or other Departments, are given below:

Belgium—Payments under the agreement were completed in the previous fiscal year and the current entries represent the utilization of the balance of the available currency.

Denmark—Receipt of 1,000,000 kroner represented the final payment in respect of the agreement. Holdings at the close of the fiscal year were 308,054.31 kroner at .1520169.

France—Under an interim arrangement, 349,800,000 francs were received on account. Holdings at the close of the fiscal year were 129,549,245 francs at .003005.

Germany—Holdings at the close of the fiscal year were 616,540.43 deutschmarks at .2499.

The Netherlands—Holdings at the close of the fiscal year were 5,388,003.93 guilders at .2763159.

Spain—A credit of \$76,737.92 in this account during September, 1950, represented a revaluation arising from the establishment of a free currency market on the Madrid Stock Exchange effective August 1, 1950. Holdings at the close of the fiscal year were 4,470,202.57 pesetas at .02625.

Yugoslavia—Receipt of 1,983,000 dinars as the first of 4 annual payments which will represent full settlement. Holdings at the close of the fiscal year were 150,000 dinars at .021.

D The Board operates the Exchange Fund Account for the Minister of Finance under authority of the Foreign Exchange Control Board Act, c. 53, 1946. Included in the credits is an amount of \$43,834,527.38 representing the deficit of the Board on December 31, 1950, arising from exchange revaluations. The offsetting entry is under [7] Sundry Suspense Accounts.

E The principal item in this account is in respect of the temporary holdings, by the Government, of Canada Savings Bonds purchased for resale to subscribers under the Government employees' instalment purchase plan.

F Credits in this account result from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public while debits represent payments made by the Royal Canadian Mint for newly-mined gold, old jewellery, dental scrap, etc. and the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage.

G Credits in these accounts represent the face value of all coin issued to the Bank of Canada and silver bullion, medals, etc., sold. Debits are: (a) the value of all metals purchased for coinage and medal purposes as well as the net value of mutilated coin withdrawn from circulation; and (b) the amount of the net operating profit for the year, which was transferred to Revenue—Bullion and Coinage. The closing balances represent the cost value of the metals and face value of coin on hand at that date.

- H This account relates to the transactions in gold and silver at the Assay Office in Vancouver, a branch of the Royal Canadian Mint. Gold deposits, which include the silver content thereof, are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter.
- I In this account are recorded the entries affecting the Commodity Prices Stabilization Corporation, Limited,¹ which was incorporated in 1941 and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting the Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and by bulk purchasing.
- The opening balance represents the outstanding balance of advances made in previous fiscal years to the Corporation. Entries in the current fiscal year represent monthly adjustments debiting or crediting the account with the net excess of receipts or disbursements. The account is debited in those months in which the amount of subsidies recovered exceeds the administrative and other expenses. Included in the credits is a cash repayment of \$1,500,000 during the fiscal year and a further remittance of \$378,744.46 representing the net profit for the fiscal year. Appendix 8 to this section, page F—53 contains the Balance Sheet of the Corporation as at March 31, 1951, and operating statement for the fiscal year 1950-51.
- J This account records the investment of the Government as the sole owner of the capital stock of the Bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, \$5,000,000 represents the par value of 100,000 shares of capital stock and the balance of \$920,000 premium paid in respect of the acquisition in 1938 of shares held by the public. The amounts received during the fiscal year by the Government as interest and the Government's share of the profits for the Bank year were credited to Revenue—Return on Investments.
- K The advance for initial operating expenses was voted in the Supplementary Estimates, 1928-29 (Vote 505) and is repayable without interest. Interest on initial capital advances was credited to Revenue—Return on Investments.
- The credit of \$255 in Capital Stock represents a write-off to Consolidated Deficit Account with the offsetting entry appearing under Expenditures—Other Charges.
- The bonds are held by the Government of Canada. The credit represents the redemption by the Board of its 3½ per cent bonds due January 2, 1960 while the debit reflects the purchase by the Government of \$3,150,000 of the Board's 3 per cent bonds due January 2, 1970. Interest on these bonds and on initial capital advances under the Canadian Fisherman's Loan Act was credited to Revenue—Return on Investments.
- L In these accounts are recorded the outstanding balances in respect of the adjusted amounts of Treasury Bills indebtedness of the Governments of these provinces to the Federal Government, pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, c. 77, 1947, which provided for the retirement of this indebtedness by annual payments beginning July 1, 1948 and extending over a thirty year period. Credits represent repayments. Interest on that portion of the indebtedness of each province, which represented the adjusted amount of loans for capital and ordinary governmental purposes was received and credited to Revenue—Return on Investments.
- M A loan of \$57,600 to the Province of Saskatchewan was authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunnery School at Dafoe, Saskatchewan. It bears interest at 3½ per cent and is repayable in thirty half-yearly instalments, the first of which became due May 15, 1941. The credit represents the payments under the agreement and the interest was credited to Revenue—Return on Investments.
- N Advances were made by the Federal Government to the Province of Saskatchewan for the purchase of seed grain. Credits represent repayments.
- O The original disbursement of \$16,468,852.49 was made in 1944-45 and was in respect of a guarantee of the principal and interest of any loans made by a chartered bank which were guaranteed by the Province of Saskatchewan to provide assistance to farmers in connection with seeding operations during the spring of 1938. The balance in this account represents the amount still outstanding which is secured by treasury bills of the province in the custody of the Minister of Finance. The credit represents repayments and the interest was credited to Revenue—Return on Investments.
- P Credits represent repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act, c. 33, 1938. Interest was credited to Revenue—Return on Investments.
- Q These accounts relate to loans, as authorized by section 22, Export Credits Insurance Act, c. 39, 1944 and various Orders in Council, made in previous years for the purpose of facilitating and developing trade between Canada and the countries concerned. Credits represent cash repayments except in the case of China where the amount credited was the net of certain adjustments arising from the receipt of (a) cash amounting to \$120,174.83 from the Canadian Commercial Corporation, being the balance held by that Corporation for the Government of China, and (b) title from that Government to bridge spans valued at \$1,205,891.06 purchased from loan funds, see comment AK. The balance of these amounts was credited to Revenue—Return on Investments as interest on the loans.
- R In this account is recorded the obligation of the Government of France in respect of settlement of the accrued interest on certain interim credit advances in 1945-46 by receipt from that Government of bonds which will mature on December 31 of each year until 1977. The amount of the bond maturing in the current fiscal year and in each succeeding year is \$82,000. Interest was credited to Revenue—Return on Investments.

- S No payments of principal or interest were made during the fiscal year by the Governments of these countries on account of advances made in 1919-20 and 1920-21.
- T The terms of a settlement agreement in May, 1949, with the Government of The Netherlands in respect of military relief and currency credits provide for payment by that Government of \$5,733,966.70 in Canadian dollars. The first of ten annual payments of \$573,396.67 is to be made on December 31, 1952. Under this agreement, Canada also received 5,745,828.57 guilders representing \$1,663,417.37 at the current exchange rate of .2895.
- U Under authority of the War Appropriation (United Kingdom Financing) Act, c. 8, 1942, sterling balances held by Canada in an amount equivalent to \$700,000,000 at the exchange rate of \$4.45 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, was non-interest-bearing until after the termination of the war. The United Kingdom Financial Agreement Act, c. 12, 1946, authorizes the continuation of the latter provision until December 31, 1950. Under the terms of a further agreement which is subject to ratification by the Canadian Parliament, the interest-free provision under the loan is to continue until January 1, 1954. Credits represent repayments.
- V Under authority of the United Kingdom Financial Agreement Act, c. 12, 1946, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which may be drawn on at any time prior to December 31, 1951. The purpose of the credit is to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multilateral trade. No interest shall be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951, shall be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 per cent per annum. The agreement provides for the waiving of the payment of interest in any year under certain conditions.
- W These accounts reflect Canada's subscriptions of \$300,000,000 to the International Monetary Fund which was completed in 1946-47 and \$65,000,000 to the International Bank for Reconstruction and Development. Subscriptions consist of gold, Canadian dollars, United States dollars and non-interest-bearing notes which are carried as a liability on the Balance Sheet of Canada under the heading of Floating Debt.
- X This is a non-interest-bearing deposit made by the Government of Canada under the terms of the agreements providing for the establishment of the Bank. The deposit was made in 1930-31.
- Y This amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest was credited to Revenue—Return on Investments.
- Z This account relates to (a) advances made to the New Westminster Harbour Commission to assist in the construction and development of the harbour, and (b) a loan of \$703,500 in 1947-48 to enable the Commissioners to meet debentures maturing on April 1, 1948. Interest was credited to Revenue—Return on Investments.
- AA The amount in this account represents advances made to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connections at Saint John, N.B., as authorized by Chapter 26 of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest was credited to Revenue—Return on Investments.
- AB On the assumption by Canada under the terms of Union of the 3 per cent Newfoundland Guaranteed Stock 1943/63, Canada also acquired the sinking fund already established. The first account reflects the Canadian equivalent of the value of the stock held in the fund with the debit representing the principal amount of such stock acquired in the current fiscal year.
- The other accounts were established pursuant to special arrangements with the Government of the United Kingdom under which sterling is acquired as payment for Newfoundland codfish sold in European markets. This sterling is used for purchases of further stock in the open market and for temporary investments in short term Treasury Bills of the United Kingdom.
- AC Credits represent refunds and amortization charges applicable to 1950-51, the offsetting debit to the latter appearing under expenditures, while debits are premiums, discounts and commissions on loans issued during 1950-51. The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Details by loans of the amounts amortized will be found in Appendix 8 to Part I of this Report (page 115).
- AD This account reflects the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was \$46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.
- AE In anticipation of a 1946 loan which did not materialize, plates were engraved and blank bonds printed in accordance with instructions. Treasury Board allotted the above amount as an advance from Vote 507 (1947-48) to provide for payment for these bonds (T.B. 332547, June 13, 1947). As they are used for future loans, adjusting entries will charge "Cost of Issuing New Loans" and credit this account.
- AF This account records the purchase of United States and sterling funds for the Canadian National Railways. The Government is reimbursed monthly.

AG This, together with the contra account under [11] Deposit and Trust—Miscellaneous, was established in 1946-47 when the Corporation assumed the assets, liabilities and other obligations of the Sugar Administrator and was adjusted in subsequent fiscal years by adding the net profit or deducting the net loss for the Corporation's year ending on the previous August 31. Upon the transfer in the current fiscal year to Revenue—Special Receipts of the funds of the Corporation (\$18,500,000 prior to August 31, 1950 and \$197,522.86 subsequent to that date), these accounts were abolished.

The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at August 31, 1950, as certified by him, together with a statement of income and expenditure for the year ending on that date will be found in Appendix 7 to this section, page F—51.

AH This account records the unadjusted balance resulting from the reconciliation of payments to the banks for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the account.

AI Certain entries, arising from the 1949-50 accounting treatment of this item prior to the decision to include it in the amount charged to expenditures, were made in this account and subsequently reversed before the accounts for that year were finally closed.

AJ This represents the deficit of the Board arising from revaluations at the close of the calendar year 1950 of gold and foreign exchange held in the Exchange Fund account. The revaluations were made necessary because of the cancellation of official exchange rates effective October 1, 1950.

AK A quantity of ammunition had been previously ordered from Canadian Arsenals Limited by the Government of China and payment made to the Company from funds loaned by the Government of Canada. P.C. 269, January 17, 1951, authorized the entering into an agreement under which Canadian Arsenals Limited was authorized to accept delivery on behalf of Canada of this ammunition. The Order in Council further provided that the ammunition be declared surplus Crown property in accordance with the Surplus Crown Assets Act and that Crown Assets Disposal Corporation remit to the Receiver General the net proceeds of the sale, less the deduction authorized by the Act. The total indebtedness of the Government of China is to be reduced by the amount paid by the Government of China for this ammunition. The offsetting entry in respect of this transaction is to Revenue—Return on Investments as payment of interest due on loans to that Government.

P.C. 2554, May 19, 1950, authorized a similar agreement in respect of bridge spans. In this case, the Canadian Commercial Corporation accepted title and delivery on behalf of Canada. An amount equal to the purchase price, together with certain cash in the hands of the Corporation, was applied partly to Revenue—Return on Investments as payment of interest due on loans to that Government and partly to reduction of principal.

AL At the date of Union, an arrangement was made between the two Governments whereby an account would be opened in the books of Canada entitled Newfoundland Settlement Suspense to which were credited all revenues earned by Newfoundland prior to the date of Union and collected on behalf of Newfoundland and to which were charged all payments for goods and services received by Newfoundland prior to date of Union and paid by the various Canadian Government Departments which took over the service from Newfoundland. P.C. 29/555, February 2, 1951, terminated this arrangement and authorized the payment to Newfoundland of the sum of \$237,435.20 in settlement of the account.

AM Overpayments which were made to individuals for the period up to and including March 31, 1944 from the Retirement Fund are recorded in this account.

AN This account records the annual provision for the sinking fund for the 3 per cent Newfoundland Guaranteed stock, 1943-63. When the stock has been purchased, this account is closed into the Sinking Fund Account.

AO The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the proper account.

AP Floating Debt consists of obligations of the Government of Canada payable on demand and includes unrepresented matured bonds, stock payable on demand, interest due and outstanding, and cheques and warrants outstanding. Further details will be found in Part I of this Report, Schedule N, page 87. The figures for the current fiscal year represent the net of the changes in these accounts.

AQ This account is the offset to one of similar title under [7] Sundry Suspense Accounts.

AR This account contains the balance of unclaimed amounts remitted by the liquidators of certain defunct trust and insurance companies.

AS The balances in these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which, for the convenience of investors, have been made payable at the offices of the agencies of the Bank of Canada. The credits in the latter account represent cash received from the Canadian National Railways while the debits were for interest coupons redeemed by the Bank of Canada.

AT The funds represent the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from sales is apportioned to the two provinces on the basis of population. Interest, apportioned on the same basis as the proceeds, is paid semi-annually to the above-named provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt.

AU The balance in this account represents unclaimed dividends of the banks' assets due the depositors.

AV P.C. 144, January 18, 1936, authorized (a) the setting up of this Trust Account; (b) the payment of the grant of \$100,000 provided by Vote 383 of the Supplementary Estimates, 1935-36, and the crediting of this

amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest at 3 per cent per annum, paid semi-annually on April 1 and October 1, to the Trustees; and (e) withdrawals from the Fund, in whole or in part, at the pleasure of the Trustees. Debits would represent withdrawals under the above authority. The interest payments were charged to Interest on Public Debt.

AW This represents the unexpended balance of the amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors' Relief Act, 1925, to provide for outstanding and unclaimed cheques.

AX Section 4 (1) of an Act to provide for the winding up of the Penny Bank of Ontario and the repeal of the Penny Bank Act, c. 22, 1943, directs that the Bank shall, on August 1, 1948, pay to the Receiver General of Canada such amounts as the Minister (of Finance) determines are necessary to discharge all liabilities of the Bank then undischarged other than liabilities by reason of deposits in the Bank. The above amount is, therefore, credited hereto to meet possible claims of creditors of the Bank, other than depositors.

AY The balance in this account represents deposits in 1949-50 by the Government of the Province of Newfoundland in accordance with section 24 (3) of the Terms of Union of Newfoundland with Canada which states that "the Government of the Province of Newfoundland will have the right within one year from the date of Union to deposit with the Government of Canada all or any part of its financial surplus held in dollars and on the thirty-first day of March and the thirtieth day of September in each year to receive with respect thereto interest at the rate of two and five-eighths per centum per annum during a maximum period of ten years from the date of Union on the minimum balance outstanding at any time during the six-month period preceding payment of interest". Interest on the deposit is charged to Interest on Public Debt.

AZ Amounts forming the balance in this account were credited to the Receiver General, in accordance with the provisions of the relevant Acts, pending distribution.

BA At the beginning of the fiscal year, this account was transferred to the Canadian Pension Commission Administration Trust Fund in the Department of Veterans Affairs.

BB Credits in this account consisted of premiums at the rate of 2 cents per \$100 of coverage. Debits represented payment of claims, \$3,196.24, and refunds of overpayment of premium, \$4.82. No interest was allowed on the balance.

BC Entries in this account represent further transactions in the winding up of the War Risk Insurance Scheme, under authority of Vote 908, Further Supplementary Estimates, 1946-47, including the refund of 47.1 per cent of net premium contributions as defined in P.C. 11038, December 3, 1942.

BD Details of this account are given in Appendix 4 to this section, page F-48.

BE Contributions are made to the Fund in the form of monthly deductions from the salaries of temporary and certain permanent employees. Other credits are the accrual of interest at the rate of 4 per cent per annum on the balance to the credit of each contributor, the offsetting charge being to Interest on Public Debt. Debits represent payment of the amounts to the employees' credit upon resignation or death, or, if they are made permanent, refunds or transfers to the Superannuation Account.

BF Accrued interest collected from those purchasing bonds after the issue date is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.

BG Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Department of National Revenue.

BH These accounts were established to record instalment payments on purchases of Government Bonds by employees of the Government of Canada, Crown Corporations and other Government agencies.

BI See comment "C" on certain blocked currency accounts, to which these are the offsetting accounts.

BJ Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Unemployment Insurance Commission.

BK The net of the entries in this account represents an adjustment of the appreciation on revaluation and the net trading profit on the Government's transactions in its own securities payable in United States funds.

BL This amount, which represents an interim payment received from the Canadian Wheat Board on account of surpluses arising from oats and barley "take over" on March 17, 1947, as authorized by P.C. 1292, April 3, 1947, is held in suspense pending possible adjustments.

BM The amounts of remittances which are not immediately classifiable are credited hereto and cleared to the proper accounts upon receipt of the necessary information.

BN To this account are credited general donations to the Government of Canada. At the close of the fiscal year, the credit balance is transferred to Revenue—Special Receipts.

BO The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Government of Canada. Credits represent the receipt of further amounts. Included in the closing balance is an amount of \$2,300 representing the value of bonds held in the custody of the Minister of Finance.

BP Credits to this account are deductions from the salaries of employees who are paid through the Central Pay Office and who have elected to come under the Government Plan. Debits represent the transmittal of the funds to the insurance companies participating in the plan.

- BQ During the current fiscal year, the proceeds from this estate, which was bequeathed to the Government, were transferred to Revenue—Special Receipts, Donations to the Crown.
- BR To the account is credited (a) interim payments received in respect of the sale, by War Assets Corporation (now Crown Assets Disposal Corporation), of ex-German merchant vessels which had been allotted to Canada when the German Merchant Fleet was distributed as reparations, and (b) the Canadian dollar equivalent of Canada's share of certain other reparations in various currencies.
- The Canadian dollar equivalent of the blocked currency in respect of the latter is credited hereto as utilized, the offsetting debit entry being to Deferred Credits.
- BS Credits to this account represent incomplete subscriptions to Victory Loans 1917 to 1919 and 1941 to 1945 inclusive and to Canada Savings Bonds 1946 to 1949 inclusive.
- BT This account relates to undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans.
- BU Amounts received from the Malayan War Damage Commission to meet claims by Canadian individuals and companies are credited to this account pending distribution to the claimants.
- BV Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.
- BW In this account are recorded (a) the various entries in connection with the revaluation of currencies on October 1, 1950; (b) entries in respect of the purchase of gold from the Royal Canadian Mint and the Assay Office, Vancouver, and its delivery to the Bank of Canada; and (c) sundry debits and credits resulting from purchase and sale of sterling funds and U.S. dollars. The net credit in the current fiscal year is a result of the following transactions:

	Debit	Credit
Adjustments arising from the revaluation of assets and liabilities payable in U.S. dollars and pounds sterling		
Matured and unmatured funded debt and outstanding interest payable in U.S. dollars (U.S. dollar from \$1.10 to \$1.05 Canadian)		27,376,913 78
Matured and unmatured funded debt and outstanding interest payable in sterling (pound sterling from \$3.08 to \$2.94 Canadian)		2,766,533 83
Cash and securities in current and special deposits in U.S. dollars (U.S. dollar from \$1.10 to \$1.05 Canadian)	10,027,178 47	
Cash and securities, including sinking funds, in current and special deposits in sterling (pound sterling from \$3.08 to \$2.94 Canadian)	915,045 08	
Other transactions		
Net debit resulting from purchases and sales of gold and U.S. dollars	1,617,566 29	
Net debit resulting from purchases and sales of sterling	42,654 56	
Net credit resulting from purchases of 3% Newfoundland Stock, 1943/63 for sinking fund at rates other than 100 per cent		20,978 56
Net credit transferred to Revenue	17,561,981 77	
	<u>\$ 30,164,426 17</u>	<u>\$ 30,164,426 17</u>

- BX Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. The total deductions exceeded the expenses charged to this account by an amount of \$860,906.17 which was transferred at the close of the fiscal year to Revenue—Bullion and Coinage.
- BY This amount is to provide for certain losses in production of the Canadian Forces' Decorations and was credited hereto pending clearance to the correct account.
- BZ The amounts of remittances, which are received as instalment payments on bonds and are not immediately classifiable, are credited hereto. Upon receipt of the necessary information, clearance is made to the proper accounts.
- CA This amount, which was received from the Registrar in 1941, had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.
- CB All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to these accounts pending claims therefor.
- CC The chartered banks of Canada submit semi-annually to this Department lists of outstanding drafts and receipts on Government account. The amounts of certain of these drafts and receipts are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information.
- CD Amounts returned by insurance companies, representing refunds to policy holders who cannot be located, are credited to this account pending claims therefor.
- CE To this account is credited the value of War Savings Certificates and Stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified, disbursements are made.

CF When called bonds are presented for payment, with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to these accounts. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.

CG In the closing of various accounts previously maintained for the recording of paylist deductions for instalment purchases of War Savings Certificates, it was found that a number of small debit and credit balances could not be cleared, the former representing possible overpayments and the latter unidentifiable remittances. This account was established in 1946-47 to record such balances. The balance includes a number of unidentifiable instalment payments on early Victory loans in the office of the Inspection Board of the United Kingdom and Canada, Department of National Defence.

CH Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.

CI The amount of \$2,296,151.87, included as an asset in the Balance Sheet of Canada, consists of amounts due on debt accounts by the Provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of \$11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.

Details of the interest paid and received in connection with the amounts will be found in Appendix 2 to this section, page F-41, and Appendix 3, page F-47.

CJ This reserve was increased during the current fiscal year by a further amount of \$75,000,000, the offsetting entry being a charge to Expenditures—Other Charges.

CK It should be noted that these figures do not represent the total funded debt unmatured of the Government of Canada, as the refundable portion of excess profits taxes is shown under the Department of National Revenue—page P-13. Schedule U, (page 94) in Part I shows the total figure by loans while Comment 17 on the Balance Sheet (Part I, page 79) explains the decrease during 1950-51.

Comparative Statement of Accounts Receivable

WARTIME PRICES AND TRADE BOARD

	March 31, 1951	March 31. 1950
Current Year	6,323 00	11,276 00
Previous Years—Collectable	1,813 10	1,888 10
—Uncollectable	548 75	548 75
	<u>\$ 8,684 85</u>	<u>\$ 13,712 85</u>

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$5,000 or over

Salary rate	Travelling expenses	Salary rate	Travelling expenses
Clark, W. C., Deputy Minister .....\$17,500 00		Taylor, K. W., Asst. Deputy Minister ...	12,000 00
Bryce, R. B., Asst. Deputy Minister ...	10,000 00	Elderkin, C. F., Inspe- ctor General of Banks	15,000 00
Eaton, A. K., Asst. Deputy Minister ...	12,000 00	McKinnon, H. B., Chairman, Tariff Board	15,000 00

PUBLIC ACCOUNTS, 1950-51: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ronson, W. C., Master, Royal Canadian Mint	9,000 00		Hunter, W. E.	6,780 00	
Abell, A. S.	6,180 00		Leduc, F. J.	10,000 00	1,222 98
Annis, C. A.	6,120 00	2,003 12	Lowe, G. E.	7,080 00	
Armstrong, E. B.	6,480 00		MacGregor, J. R.	6,000 00	
Auclair, C. A.	5,400 00	1,502 87	MacKenzie, C. J.	6,480 00	1,034 73
Bails, H. R.	6,480 00		MacNeill, R. G.	6,780 00	836 56
Bentley, D. L.	5,456 00		McRae, D. M.	6,480 00	884 95
Bertrand, J. G.	5,880 00		Murphy, T. P.	6,780 00	
Buchanan, W. W.	10,000 00	1,124 56	Parkinson, J. F.	7,320 00	
Callaghan, W. J.	7,500 00	2,832 60	Perry, J. H.	7,080 00	
Clark, H. D.	5,700 00	1,456 08	Pollock, S.	5,460 00	
Cousineau, R.	6,780 00		Read, C. L.	5,208 00	
Deutsch, J. J.	10,000 00	3,035 47	Reisman, S. S.	5,208 00	2,060 79
Edmunds, R. J.	6,120 00		Sedgewick, A. H.	6,180 00	571 74
Fullerton, D. H.	5,460 00		Smellie, W.	7,080 00	
Glass, G. H.	6,780 00		Wickwire, A. L.	5,208 00	
Gullock, G. L.	6,180 00		Williams, A. P.	6,480 00	
Hawkey, W. A.	5,820 00		Wolfson, H. L.	8,500 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Hockin, A. B.	\$ 1,127 87	Quilty, B.	938 73
McCarthy, P.	1,436 19	Smyth, N. M.	1,300 58
Mordy, A. G.	1,015 03		

OFFICE OF THE COMPTROLLER OF THE TREASURY

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, B. G., Com- ptroller of the Treasury	\$ 12,000 00		Johnson, H. W.	5,208 00	
Hodgkin, J. O., Asst. Comptroller	8,000 00		Kelly, J. I.	6,000 00	
Allen, A. T.	6,120 00		Kew, J. H.	5,268 00	
Anderson, T. R. C.	5,520 00		Langdon, E. T.	6,120 00	
Bannard, A. W.	6,120 00	\$ 974 87	Latendresse, J. A. R. ..	5,520 00	
Beach, N. E.	5,520 00		Lauchlan, W.	5,208 00	
Brindell, E. J.	5,208 00		McDougall, S.	5,208 00	
Brisson, J. T.	5,820 00	1,648 79	McPhail, A. S.	5,208 00	
Charlton, H. G.	6,000 00	2,861 10	Morgan, I. M.	6,780 00	
Cheney, G. H.	6,120 00		Morton, R. L.	5,208 00	
Coburn, F. G.	6,120 00	2,041 21	Myers, J. W.	5,520 00	
Coffin, L. L.	5,208 00		O'Connor, W. J.	5,208 00	
Collins, F. H.	5,208 00		Oliver, D. W. G.	6,120 00	
Davis, R. E.	6,000 00		Phillips, T. F.	6,480 00	
Donkin, F. W.	6,480 00		Playfair, R. C.	6,780 00	
Duncan, C. C.	5,208 00		Pratte, J. E. H.	6,480 00	
Fidler, M. D.	6,180 00	900 70	Prest, W. W.	5,268 00	
Fois, W.	5,400 00		Rolston, J. R.	5,208 00	
Fryer, J. D.	5,820 00		Roy, J. L.	5,208 00	
Gilman, H. D.	5,880 00		Rusk, H.	5,088 00	1,165 52†
Gray, A.	5,520 00		Seaborn, W. R.	5,820 00	
Greenway, W. J.	6,780 00		Shearns, F. T.	6,120 00	
Griffiths, W. M.	5,208 00		Sloman, H.	6,780 00	
Holmes, F. W.	5,520 00		Smithers, H. L.	5,520 00	
Houghton, J. E. W. ..	5,208 00		Sterns, A. A.	5,400 00	1,118 10
Hussey, J. O.	5,208 00	170 00†	Turner, E. K.	5,208 00	
			Weeks, F. O.	6,480 00	
			Wurtele, W. G.	6,120 00	686 08
			Wymbs, A. D.	5,208 00	575 43†

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Arnott, R. H.	\$ 884 64	Inns, L. F.	1,216 41	Potts, J. R.	2,740 07½
Burrows, K. M.	955 51	Jackson, W. E.	1,185 83	Reny, J. N. G.	558 49
Cameron, K. A.	2,013 80	Jardine, M. J.	1,162 32	Rice, G. J.	2,634 77
Campbell, D. B.	526 96	Johnson, C. A.	1,397 21	Riley, W. H.	1,219 23
Cheeseman, S. B.	1,141 57	Knott, E. P.	675 43	Rochette, J. A.	1,900 49
Clough, E. M.	914 03	Langdown, A. E.	553 35	Roy, R.	877 12
Collinson, B. J.	665 94	LeBlanc, J. E. A.	875 10	Scott, R. A.	776 23
Colquhoun, D. M.	1,717 66	LeGuerrier, J. M.	629 10	Scott, R. D.	972 16
Cornell, W. C.	739 06	Lessard, J. G. M.	782 57	Shaver, R. F.	2,421 69
Cragg, G. F.	1,459 11	Lynch, W. G.	643 27	Sheppard, E. J.	1,183 95
Cunningham, J. D. L.	581 13	MacAloney, F. R.	1,107 88	Slasor, H.	615 31
Dagenais, H. P.	740 43½	MacLeod, A. J.	754 03	Smith, F. L.	1,161 95
Dancey, J. E.	1,006 01	Marcoux, J. P.	912 21	Smythe, A. E.	527 60
Dean, R. G.	1,810 17	McConaghy, N. C.	569 38	Spence, W. C.	1,072 65
Duffy, T. E.	3,109 13	McKeever, W. L.	705 40	Stanley, G. M.	1,191 47
Evans, R. G.	861 54	Merryweather, H. J.	600 05	Stickney, W. G.	1,835 64
Evans, W. A.	1,334 76	Milne, J. G.	2,473 94	Stremes, F. W.	1,300 10
Eye, K. C.	804 75	Morrow, S. T. D.	2,110 85	Tanner, B. H.	891 12
Fahey, S. E.	1,239 92½	Muldoon, J. W.	138 00½	Taylor, J. T.	1,443 85
Fortin, G. A.	637 92	Neville, L. W.	787 14	Thomson, J. W.	643 08
Fortune, T. J.	523 40	Nichol, J. W.	1,553 80	Tilley, C. F.	1,774 75
Greer, W. J.	1,151 24	Ohlke, F. R.	2,446 19	Tipple, S. V.	2,540 22
Harrison, J. E. G.	561 36	O'Neil, T. G.	695 27	Turley, J. J.	1,853 29
Hetu, J. A. R.	976 56	Orr, K. H.	526 02	Wilcox, R. C.	1,502 91
Humphries, W. G.	2,597 61	Paquette, J. A.	735 26	Wiley, A. O.	569 62
Hutton, W. O.	1,926 00	Porter, J. M.	197 00½		
Ingall, A. W.	797 51		2,556 95		

† Living allowance, monthly rate.

‡ These items include amounts charged as follows: Department of Resources and Development, Vote 393, \$575.43; Royal Canadian Mounted Police, Vote 404, \$1,908.35; Department of Veterans Affairs, Vote 528, \$743.19.

WARTIME PRICES AND TRADE BOARD

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brown, E. A.	\$ 5,760 00		Power, G. C.	5,472 00	
Bryan, G. J.	5,580 00	\$ 1,259 62	Siddall, E. R.	5,760 00	
DesRoches, J. P.	6,480 00	1,170 84	Stevenson, C. S.	6,480 00	
Grisdale, F. S.	8,500 00		Wingfelder, J. J.	6,180 00	1,712 64
Laird, S. W.	7,416 00		Young, G. M.	6,180 00	
Lobley, O.	10,000 00	3,649 24			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bertrand, W. L.	\$ 540 62	Feilde, J. F.	1,247 39	Lachapelle, G.	679 08
Byers, J. W.	702 18	Findlater, W. W.	765 33	Peltier, L. P.	6,181 13
Couture, C. M.	1,237 33	Gibbs, C. C.	719 43	Racicot, M.	522 69
Crichton, G. D.	881 34	Hebert, P.	817 00	Riopelle, R.	1,782 93
Daley, J. R.	568 98	Hind, T. J.	982 93	Wilson, T. M.	1,151 95
De la Plante, V.	1,339 97	Kennedy, W. G.	842 58		

Suppliers receiving \$10,000 or over from this Department

Bell Telephone Company of Canada, Montreal, \$511,338.44; British American Bank Note Co., Ltd., Ottawa, \$234,422.16; Government of Canada—Post Office Department, \$1,119,315.48, Department of Public Printing and Stationery, \$740,499.30; Canadian Bank Note Co. Ltd., Ottawa, \$161,698.20; Canadian National Railways, Express Department, Ottawa, \$27,635.25; Canadian Pacific Express Co., Ottawa, \$40,604.14; Dominion Engineering Company, Limited, Montreal, \$13,372.56; International Business Machines Co., Ltd., Toronto, \$248,350.74; MacLaren Advertising Co., Toronto, \$87,527; The Morgan Crucible Co., Ltd., London, England, \$10,981.27; The Nichols Chemical Co., Ltd., Montreal, \$19,008.07; Ottawa Hydro-Electric Commission, Ottawa, \$16,012.16; Upton Bradeen and James Limited, Toronto, \$18,818.13.

WARTIME PRICES AND TRADE BOARD

Bell Telephone Company of Canada, Montreal, \$14,090.15; Government of Canada—Department of Public Printing and Stationery, \$12,646.03; Ronalds Advertising Agency, Montreal, \$20,478.79.

Appendix 1

ROYAL CANADIAN MINT

COINAGE AND BULLION OPERATIONS (1950-51)

SILVER BULLION, COINAGE AND WAR MEDALS

Balances, March 31, 1950.....	1,451,253 42
Bullion, worn coin and alloy purchased.....	3,629,709 40
Copper transferred for alloy.....	5,352 00
Sweep treatment charges.....	6,584 31
Net gain on silver operations credited to Consolidated Revenue Fund.....	2,671,395 42
	<hr/>
Less: Coin and bullion sold.....	7,764,294 55
	<hr/>
Balances, March 31, 1951.....	\$ 2,514,584 41
	<hr/> <hr/>

BRONZE COINAGE

Balance, March 31, 1950.....	165,316 35
Worn coin, metal, etc. purchased.....	175,347 37
Charges for treatment of copper residue.....	724 42
Net gain on coinage credited to Consolidated Revenue Fund.....	421,320 86
	<hr/>
Less: Coin and metal, etc., sold or transferred.....	762,709 00
	<hr/>
Balance, March 31, 1951.....	\$ 148,687 39
	<hr/> <hr/>

NICKEL COINAGE

Balance, March 31, 1950.....	59,122 19
Blanks and mutilated coin purchased.....	178,833 79
Net gain on coinage credited to Consolidated Revenue Fund.....	550,470 23
	<hr/>
Less: Coin sold.....	788,426 21
	<hr/>
Balance, March 31, 1951.....	\$ 172,724 76
	<hr/> <hr/>

STEEL COINAGE

Balance, March 31, 1950.....	513 09
Mutilated coin purchased.....	342 33
Balance, March 31, 1951.....	\$ 855 42
	<hr/> <hr/>

GOLD BULLION

	Fine Ounces	Value at \$36.75 (Can.) the ounce fine
Gold on hand, March 31, 1950 (value at \$38.50—\$10,043,243.86).....	260,863.477	9,586,732 78
Gold purchased.....	4,348,757.411	159,816,834 85
Gain on stock-taking.....	598.096	21,980 03
	<hr/>	<hr/>
Less: Gold sold or issued.....	4,610,218.984	169,425,547 66
	<hr/>	<hr/>
Balance on hand (exclusive of Assay Office) at March 31, 1951.....	250,884.689	\$ 9,220,012 32
	<hr/> <hr/>	<hr/> <hr/>

PUBLIC ACCOUNTS, 1950-51: PART II

ROYAL CANADIAN MINT—Continued

COINAGE AND BULLION OPERATIONS (1950-51)—Concluded

ASSAY OFFICE, VANCOUVER

	Fine ounces	Value at \$36.75 (Can.) the ounce fine
GOLD BULLION		
Gold on hand, March 31, 1950 (value at \$38.50—\$135,539.60).....	3,520-509	129,378 71
Gold purchased.....	135,839-417	4,992,098 57
Gain on stock-taking.....	26-663	979 87
	139,386-589	5,122,457 15
Less: Gold delivered to Royal Canadian Mint, Ottawa.....	135,158-517	4,967,075 50
Gold on hand, March 31, 1951.....	4,228-072	\$ 155,381 65
SILVER BULLION		
Silver on hand, March 31, 1950.....		331 25
Silver purchased.....		19,362 06
Gain in refining.....		3 99
		19,697 30
Less: Silver delivered to Royal Canadian Mint, Ottawa.....		19,355 62
Balance, March 31, 1951.....		341 68
Balance, gold and silver, March 31, 1951.....		\$ 155,723 33

RECOINAGE STATEMENT

	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount recoined, face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
SILVER COIN						
Total to March 31, 1950.....	9,687,711 35	9,579,582 15	10,214,108 61	96,072 70	763,091 92	Nil
April 1, 1950 to March 31, 1951.....	48,562 70	45,865 36	57,372 19	.....	5,506 83	Nil
	9,736,274 05	9,625,447 51	10,271,480 80	96,072 70	768,598 75	
BRONZE COIN*						
Total to March 31, 1950.....	989,581 38	984,882 58	603,155 60	539,140 88	157,413 90	Nil
April 1, 1950 to March 31, 1951.....	32,837 95	32,679 38	10,981 20	21,698 18	.....	Nil
	1,022,419 33	1,017,561 96	614,136 80	560,839 06	157,413 90	

* Includes Tombac.

DEPARTMENT OF FINANCE
ROYAL CANADIAN MINT—*Concluded*
COINAGE ISSUED

F—41

Denomination	Total to March 31, 1950	Total from April 1, 1950 to March 31, 1951	Total to March 31, 1951
	\$ cts.	\$ cts.	\$ cts.
Gold:—			
\$ 5.00.....	1,388,060 00		1,388,060.00
10.00.....	3,480,360 00		3,480,360.00
	4,868,420 00		4,868,420 00
Silver:—			
\$ 1.00.....	3,218,597 00	359,858 00	3,578,455 00
0.50.....	12,291,828 50	996,091 50	13,287,920 00
0.25.....	34,558,712 50	2,236,047 00	36,794,759 50
0.20.....	210,000 00		210,000 00
0.10.....	21,946,548 30	1,612,022 10	23,558,570 40
0.05.....	6,018,802 00		6,018,802 00
	78,244,488 30	5,204,018 60	83,448,506 90
Nickel.....	6,826,277 60	615,701 45	7,441,979 05
Tombac.....	1,407,824 50		1,407,824 50
Steel.....	1,521,300 00		1,521,300 00
Bronze.....	9,655,337 18	608,606 37	10,263,943 55

Appendix 2

SUBSIDY ACCOUNTS

PROVINCE OF ALBERTA

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1950			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 860,000, as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907 (estimated population January 1, 1949).....		344,000 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 800,000 and 1,200,000.....		375,000 00
July 3...	To Cash.....	829,000 00	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		829,000 00
Jan. 2...	To Cash.....	829,000 00	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		2,063,375 00	2,063,375 00

PUBLIC ACCOUNTS, 1950-51: PART II

SUBSIDY ACCOUNTS—Continued

PROVINCE OF BRITISH COLUMBIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 817,861 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		327,144 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's allowance in lieu of lands, as authorized by O. C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$583,021.40....		14,575 53
July 3...	To Cash.....	501,719 93	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		501,719 93
Jan. 2...	To Cash.....	501,719 93	
		1,003,439 86	1,003,439 86

PROVINCE OF MANITOBA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 770,000, as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907 (estimated population January 1, 1949).....		308,000 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000.....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V. Chap. 32, Sec. 4.....		190,792 09
July 3...	To Cash.....	875,042 09	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		875,042 09
Jan. 2...	To Cash.....	875,042 09	
		1,750,084 18	1,750,084 18

SUBSIDY ACCOUNTS—Continued

PROVINCE OF NEW BRUNSWICK

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		450,000 00
April 1...	To Cash.....	450,000 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		182,960 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1.....		75,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$529,299.39....		13,232 48
July 3...	To Cash.....	366,192 88	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		450,000 00
Oct. 1...	To Cash.....	450,000 00	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		366,192 88
Jan. 2...	To Cash.....	366,192 88	
		1,632,385 76	1,632,385 76

PROVINCE OF NEWFOUNDLAND

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 325,000 as authorized by Sec. 26 (a) of the Terms of Union approved by the B.N.A. Act, 1949.....		130,000 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 26(a) of the Terms of Union approved by the B.N.A. Act, 1949.....		90,000 00
	By $\frac{1}{2}$ year's special allowance as authorized by Sec. 26(b) of the Terms of Union approved by the B.N.A. Act, 1949.....		550,000 00
July 3...	To Cash.....	770,000 00	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		770,000 00
Jan. 2...	To Cash.....	770,000 00	
		1,540,000 00	1,540,000 00

PUBLIC ACCOUNTS, 1950-51: PART II

SUBSIDY ACCOUNTS—Continued

PROVINCE OF NOVA SCOTIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		650,000 00
April 1...	To Cash.....	650,000 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		231,184 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$1,055,411.69.....		26,385 29
July 3...	To Cash.....	352,570 09	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		650,000 00
Oct. 1...	To Cash.....	650,000 00	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		352,570 09
Jan. 2...	To Cash.....	352,570 09	
		2,005,140 18	2,005,140 18

PROVINCE OF ONTARIO

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum..... \$ 1,000,000 00 1,287,655 at 60 cents per head per annum..... 386,296 50		1,386,296 50
	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		71,207 24
July 3...	To Cash.....	1,577,503 74	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,577,503 74
Jan. 2...	To Cash.....	1,577,503 74	
		3,155,007 48	3,155,007 48

SUBSIDY ACCOUNTS—Continued

PROVINCE OF PRINCE EDWARD ISLAND

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		137,500 00
April 1...	To Cash.....	137,500 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (1-b) and 1 (8) of the B.N.A. Act, 1907.....		43,631 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		50,000 00
	By $\frac{1}{2}$ year's grant in lieu of Public Lands, O.C. Windsor, June 26, 1873.....	\$ 22,500.00	
	Less $\frac{1}{2}$ year's deduction on Land Account balance being 5 per cent per annum on \$782,402.33 as authorized by O.C. Windsor, June 26, 1873.....	19,560.05	
			2,939 95
	By $\frac{1}{2}$ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1.....		10,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim.....		15,000 00
	By $\frac{1}{2}$ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$775,791.83.....		19,394 79
July 3...	To Prince Edward Island Railway for $\frac{1}{2}$ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7.....	4,875 00	
July 3...	To Cash.....	186,090 94	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		137,500 00
Oct. 1...	To Cash.....	137,500 00	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		190,965 94
Jan. 2...	To deduction as above.....	4,875 00	
Jan. 2...	To Cash.....	186,090 94	
		656,931 88	656,931 88

PROVINCE OF QUEBEC

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,331,882 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum..... \$1,000,000.00 831,882 at 60 cents per head per annum..... 249,564.60		1,249,564 60
	By $\frac{1}{2}$ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		63,730 34
July 3...	To Cash.....	1,433,294 94	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,433,294 94
Jan. 2...	To Cash.....	1,433,294 94	
		2,866,589 88	2,866,589 88

PUBLIC ACCOUNTS, 1950-51: PART II

SUBSIDY ACCOUNTS—Concluded

PROVINCE OF SASKATCHEWAN

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1950			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 858,000 as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907 (estimated population January 1, 1949).....		343,200 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930, population between 800,000 and 1,200,000.....		375,000 00
July 3...	To Cash.....	828,200 00	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
1951			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		828,200 00
Jan. 2...	To Cash.....	828,200 00	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		2,061,775 00	2,061,775 00

SUBSIDY PAYMENTS FROM JULY, 1867 TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1951

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on Debt Allowances	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alberta.....	8,611,666 67	22,829,404 67	33,625,000 00	18,647,250 00	83,713,321 34
British Columbia.....	9,660,000 00	22,608,128 00	9,000,000 00	2,341,868 64	43,609,996 64
Manitoba.....	9,965,000 00	26,695,151 20	29,456,732 76	19,837,550 71	85,954,434 67
New Brunswick...	10,120,000 00	23,723,310 40	15,930,000 00	1,847,539 32	51,620,849 72
Newfoundland.....	405,000 00	585,000 00	2,475,000 00		3,465,000 00
Nova Scotia.....	10,760,000 00	30,807,643 20	6,026,980 00	4,079,812 22	51,674,435 42
Ontario.....	13,760,000 00	147,717,986 39		7,307,150 30	168,785,136 69
Prince Edward Island ..	5,420,000 00	6,708,902 40	8,414,202 74	3,223,478 67	23,766,643 81
Quebec.....	13,360,000 00	122,994,695 60		7,363,623 77	143,718,319 37
Saskatchewan....	9,236,666 67	27,455,959 60	37,812,500 00	18,647,250 00	93,152,376 27
	91,298,333 34	432,128,181 46	142,740,475 50	83,295,523 63	749,460,513 93

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under Dominion-Provincial Taxation Agreements, nor payments of the transitional grant to the Province of Newfoundland.

Appendix 3

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount realized
			p.c.	\$ cts.	\$ cts.
PROVINCES					
Loans—					
Manitoba Treasury Bills.....	1 year.....	July 1, 1950..	2½	17,798,185 10*	347,242 37
Saskatchewan Treasury Bills.....	1 year.....	July 1, 1950..	2½	32,562,615 71*	134,915 80
Alberta Treasury Bills.....	1 year.....	July 1, 1950..	2½	11,831,932 94*	190,117 26
British Columbia Treasury Bills.....	1 year.....	July 1, 1950..	2½	22,985,072 42*	416,981 59
Province of Saskatchewan—Power Commission.....	1 year.....	Nov. 15, 1950..	3½	19,200 00*	772 80
Province of Saskatchewan—1938 Seed Grain Guarantees.....	Various.....	Jan. 31, 1951..	3	4,530,226 40*	28,533 33
Province of Quebec—Debt Account.....	1 year.....	Dec. 31, 1950..	4	1,473,609 63	58,944 38
NATIONAL HARBOURS BOARD					
Montreal Harbour Debentures.....	On acc't.....	Various.....	Various...	62,658,718 70*	2,000,000 00
Retirement Jacques Cartier Bridge Bonds.....	1 year.....	Jan. 1, 1951..	2½	19,426,000 00*	547,086 41
Port Colborne Elevator Advances.....	1 year.....	Jan. 1, 1951..	2½	123,401 51*	289 59
Three Rivers Harbour Debentures.....	On acc't.....	Various.....	2½	3,987,356 39*	125,000 00
Vancouver Harbour Debentures.....	Various.....	Jan. 1, 1951..	2½	24,604,097 86*	1,243,628 05
HARBOUR COMMISSION					
New Westminster Harbour Debentures	1 year.....	Jan. 1, 1951..	2½	274,537 23	7,549 78
New Westminster Harbour Debentures	1 year.....	April 1, 1951..	3½	700,000 00	22,750 00
CANADIAN NATIONAL RAILWAYS					
Purchase of Railway Equipment—					
1936 Agreement.....	6 months...	April 16, 1951..	3	517,173 17	7,757 60
1943 Agreement.....	1 year.....	Feb. 25, 1951..	2½	12,493,333 41*	368,943 75
1944 Agreement.....	1 year.....	Mar. 10, 1951..	2½	7,818,554 99*	216,639 13
1946 Agreement.....	1 year.....	Oct. 16, 1950..	2½	8,716,227 68*	227,711 45
Financing and Guarantee Act 1940—Advances for purchase of securities.....	Various.....	Jan. 1, 1951..	3½	108,158,072 99*	3,785,526 46
Financing and Guarantee Act, 1941—Advances for purchase of securities.....	Various.....	Jan. 1, 1951..	3½	8,585,465 40*	300,613 86
Financing and Guarantee Act, 1942—Advances for purchase of securities.....	1 year.....	Jan. 1, 1951..	3½	18,276,036 27	639,661 26
Financing and Guarantee Act, 1947—Advances for capital requirements.....	1 year.....	Jan. 1, 1951..	2½	5,886,566 33	147,164 16
Refunding Act, 1938.....	1 year.....	Jan. 1, 1951..	Various...	76,890,029 45	1,798,803 78
Refunding Act, 1944.....	Various.....	Jan. 1, 1951..	Various...	161,955,308 19*	3,840,862 57
Refunding Act, 1947.....	1 year.....	Jan. 1, 1951..	2½	48,122,273 12*	931,488 74
War Appropriation (United Kingdom Financing) Act 1942—Advances for purchase of securities.....	Various.....	Jan. 1, 1951..	3½	256,431,700 17*	8,974,775 17
Trans-Canada Air Lines.....	1 year.....	Jan. 1, 1951..	3	19,043,022 71	571,290 68
FOREIGN GOVERNMENTS					
Loans under Export Credits Insurance Act, 1944—					
Belgium.....	1 year.....	Dec. 31, 1950..	3	59,982,000 00*	1,834,065 00
China.....	On acc't.....	Various.....	3	49,426,117 50*	1,701,708 93
Czechoslovakia.....	1 year.....	Jan. 1, 1951..	2½	13,320,000 00*	409,147 52
France.....	1 year.....	Dec. 31, 1950..	3	225,936,000 00*	7,029,120 00
Indonesia.....	1 year.....	Jan. 1, 1951..	2½	15,452,188 21	347,674 22
Netherlands.....	1 year.....	April 30, 1950..	Various...	115,480,000 00*	3,524,155 73
Norway.....	1 year.....	Jan. 1, 1951..	2½	21,030,126 03*	614,447 77
Union of Soviet Socialist Republics.....	6 months...	Aug. 31, 1950..	2	2,866,098 69	28,661 00
France—Interim Credit—Consolidated Interest.....	1 year.....	Dec. 31, 1950..	3	2,214,000 00*	68,880 00
Union of Soviet Socialist Republics—General Advances.....	Various.....	June 30, 1950..	½	8,992,488 79*	302,744 27

RETURN ON INVESTMENTS—Concluded

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested		Amount realized			
			p.c.	\$	cts.	\$	cts.	\$	cts.
MISCELLANEOUS									
Bank of Canada—Capital Stock.....	1 year.....	Dec. 31, 1950	4½	5,000,000	00	225,000	00		
Bank of Canada—Government's share of profits for calendar year 1950.....						19,662,548	41		
Canadian Broadcasting Corporation.....	Various.....	Various.....	Various...	8,400,000	00*	196,213	53		
Canadian Farm Loan Board—									
Interest on bonds.....	Various.....	Dec. 19, 1950..	3½			39,111	31		
Interest on bonds.....	Various.....	Jan. 2, 1951	3	13,700,000	00*	336,511	63		
Interest on bonds.....	Various.....	Dec. 1, 1950..	3	5,000,000	00*	147,246	58		
Interest on initial capital.....	1 year.....	Mar. 31, 1951..	3½	5,000,000	00	175,000	00		
Interest on initial capital—									
Fisherman's Loan Act.....	1 year.....	Mar. 31, 1951..	2½	29,000	00	725	00		
Canadian National (West Indies)									
Steamships, Ltd.....	1 year.....	Jan. 1, 1951..	2½	3,618,505	74	90,462	64		
Canadian Overseas Telecommunication Corporation.....	Various.....	Mar. 31, 1951..	3½	551,761	00*	12,319	85		
Dawson Creek, B.C.—Sewage Disposal System—Loan.....	1 year.....	Dec. 31, 1950..	2	64,360	60*	1,437	45		
Foreign Exchange Control Board—									
Advances.....	9 months.....	Sept. 30, 1950..	¾	1,681,165,472	62*	7,377,683	56		
Profits for calendar year 1950.....						7,400,587	77		
Montreal Turnpike Trust Corporation—									
Interest under commutation agreements.....	1 year.....	Various.....	6	14,308	00	858	48		
Municipal Improvements Assistance Act, 1938—Loans.....	1 year.....	Various.....	2	4,209,556	93*	88,045	12		
Northwest Territories Power Commission—Advances.....	1 year.....	Mar. 31, 1951..	3½	5,065,000	00*	141,875	00		
Saint John Bridge and Railway Extension Co.—Loan.....	1 year.....	July 1, 1950..	4	433,900	00	17,356	00		
Securities Investment Account.....	Various.....	Various.....	Various...	9,644,205	50*	145,591	81		
Sinking Fund and Other Investments held for retirement of 3% Newfoundland Guaranteed Stock 1943/63.....	Various.....	Various.....	Various...	22,701,814	45*	342,793	14		
Bank Interest—Blocked Currency Account.....						302	68		
								36,401,869	96
								79,197,524	37

* Balance March 31, 1951.

Appendix 4

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR 1950-51

	Debit	Credit
Balance, March 31, 1950.....		103,500,225 81
		103,500,225 81
RECEIPTS		
Net Contributions by Employees		
Agriculture.....		701,541 27
Auditor General's Office.....		32,382 23
Chief Electoral Officer.....		1,458 56
Citizenship and Immigration.....		252,992 03
Civil Service Commission.....		85,201 49
External Affairs.....		204,379 49
Finance.....		575,765 98
Canadian Farm Loan Board.....		22,969 84
Fisheries.....		165,823 01
Governor General and Lieutenant-Governors.....		1,231 15
Insurance.....		11,772 63
Justice.....		281,761 68
Labour.....		90,225 18
Unemployment Insurance Commission.....		1,200,640 14

**STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE
FISCAL YEAR 1950-51—Concluded**

	Debit	Credit
Legislation—		
House of Commons.....		40,799 47
Library of Parliament.....		5,177 98
The Senate.....		16,047 58
Mines and Technical Surveys.....		221,069 56
National Defence.....		487,098 60
National Health and Welfare.....		199,602 70
National Revenue—		
Canadian Broadcasting Corporation.....		984 65
Customs and Excise Divisions.....		962,960 67
Taxation Division.....		1,301,674 06
Post Office.....		2,433,966 87
Privy Council Office.....		6,974 12
Federal District Commission.....		20,017 35
Public Archives.....		10,140 54
Public Printing and Stationery.....		128,686 20
Public Works.....		314,070 99
Resources and Development.....		176,021 86
National Film Board.....		3,555 36
Northwest Territories Power Commission.....		767 16
Royal Canadian Mounted Police.....		48,799 35
The Secretary of State.....		72,873 40
Trade and Commerce.....		448,742 59
Canadian Arsenals Limited.....		30,674 06
Canadian Commercial Corporation.....		1,107 99
Crown Assets Disposal Corporation.....		487 03
Export Credits Insurance Corporation.....		2,965 89
National Research Council.....		250,715 72
Transport.....		859,241 64
National Harbours Board.....		5,768 90
Canadian Overseas Telecommunication Corporation.....		244 03
Veterans Affairs.....		993,403 52
		<u>12,672,784 62</u>
Other Contributions		
Retired Employees.....		305,865 45
Chartered Banks.....		900 00
Crown Companies.....		46,657 38
Provincial Governments.....		20,037 77
Government's Contributions to the Fund.....		81,831,261 95
Interest at 4% to March 31, 1951.....		4,085,670 09

DISBURSEMENTS

Superannuation and Retiring Allowances.....	12,556,240 13	
Gratuities.....	264,835 92	
Withdrawals of contributions.....	510,319 28	
Transfers of contributions to Permanent Services Pension Account.....	1,369 15	
Payments to Bank of Canada.....	14,041 79	
	<u>13,346,806 27</u>	98,963,177 16
Balance, March 31, 1951.....	189,116,596 70	
	<u>\$202,463,402 97</u>	<u>\$202,463,402 97</u>

Appendix 5

**STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR THE
FISCAL YEAR 1950-51**

	Debit	Credit
Balance March 31, 1950.....		3,387,156 63
		<u>3,387,156 63</u>
RECEIPTS		
Net contributions by employees.....		369,116 00
National Harbours Board's contribution.....		375,350 24
Interest at 4% to December 31, 1950.....		138,377 32

**STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR THE
FISCAL YEAR 1950-51—Concluded**

DISBURSEMENTS

Pension Payments.....	306,001 56	
Gratuities.....	7,930 58	
Withdrawals of contributions.....	5,387 83	
	319,319 97	882,843 56
Balance, March 31, 1951.....	3,950,680 22	
	<u>\$ 4,270,000 19</u>	<u>\$ 4,270,000 19</u>

Appendix 6

Statement of accounting by the Canadian Wheat Board for advances made to the Board in previous fiscal years to pay drawback and refund claims of flour millers and other processors of Western Wheat

	<u>Debit</u>	<u>Credit</u>	<u>Balance to be accounted for</u>
DRAWBACK ACCOUNT			
Balance to be accounted for—March 31, 1950	135,952 28		
Accountings in the form of statements certified by the Comptroller of the Canadian Wheat Board			
Net rebates received under profit control through the Commodity Prices Stabilization Corporation Limited	108,803 65		
Interest earned on drawback funds	1,633 42		
Payments		10,587 15	
Administrative and general expenses		126 60	
	<u>\$ 246,389 35</u>	<u>\$ 10,713 75</u>	<u>235,675 60</u>
REFUND ACCOUNT			
Balance to be accounted for—March 31, 1950	189,366 69		
Accountings in the form of statements certified by the Comptroller of the Canadian Wheat Board			
Refund payments		16,408 84	
Rebates from purchasers other than processors	1,182 73		
Interest and bank charges	2,093 36		
Administrative and general expenses		1,049 84	
	<u>\$ 192,642 78</u>	<u>\$ 17,458 68</u>	<u>175,184 10</u>
Total			<u>\$ 410,859 70</u>

Payments totalling \$5,000 or over in respect of the above operations were made as follows during the current fiscal year by the Board: Howson and Howson, Wingham, Ont., \$10,587.15; Ellison Milling and Elevator Company Limited, Lethbridge, Alta., \$6,809.95.

NOTE.—The final advance in respect of the above transactions was made in 1949-50 from Vote 94. Further details will be found on page F-24 of Part II, Public Accounts, 1950.

Appendix 7

THE CANADIAN SUGAR STABILIZATION CORPORATION, LTD

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at August 31, 1950

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks	109,170 80	Liabilities	
Accounts Receivable (provision of \$275.72 for bad debts deducted)	99,764 66	Accounts Payable and Accrued Charges	3,989 72
		Capital	
		Capital Stock:	
		Authorized—1,000 shares of no par value.	
		Issued—75 shares fully paid ..	75 00
		Surplus:	
		Reserves provided in former years, no longer required—	
		Price Stabilization Con-	
		tingency Reserve	17,480,742 05
		Provision for Accounts	
		Receivable in Dispute...	5,629 43
		Excess of income over ex-	
		penditure for the year, per	
		Schedule I	1,218,499 26
			18,704,870 74
		Deduct—Surplus funds re-	
		mitted to the Receiver	
		General of Canada	18,500,000 00
		Undistributed surplus	204,870 74
			204,945 74
			\$ 208,935 46

Approved on behalf of the Board.

S. R. NOBLE,
*Director.*T. A. CLIMO,
*Director.*J. HOPKINSON,
Assistant Auditor General.

I have examined the accounts of the Canadian Sugar Stabilization Corporation, Ltd. for the year ended August 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at August 31, 1950, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

THE CANADIAN SUGAR STABILIZATION CORPORATION, LTD.—*Concluded*

Statement of Income and Expenditure for the year ended August 31, 1950

Income		
Trading Profit, as detailed below		517,088 52
Other Income:		
Profit on sale of investments	413,754 70	
Interest on investments	296,002 01	
Interest on bank deposits	7,965 29	
Gain on exchange	31,667 93	
Sundry	6 80	
		<u>749,396 73</u>
		1,266,485 25
Administrative Expenses		
Salaries	37,499 63	
Office rent	5,685 00	
Telephones	1,132 74	
Fidelity insurance	1,061 82	
Cables and telegrams	877 44	
Travel	793 28	
Sundry	936 08	
		<u>47,985 99</u>
Excess of Income over Expenditure, transferred to Surplus, per Balance Sheet		<u>\$1,218,499 26</u>

SUGAR TRADING OPERATIONS

Sales—Raw Sugar		30,927,900 16
Cost of Sales:		
Purchases	26,677,987 60	
Customs duty	1,917,191 31	
Freight	1,777,004 18	
Insurance	31,366 79	
Stevedoring, unloading and storage charges, etc.	3,531 65	
Brokers' commission on special sugar	3,422 43	
Weighing and polarization	307 68	
		<u>30,410,811 64</u>
Trading Profit		<u>\$ 517,088 52</u>

COMMODITY PRICES STABILIZATION CORPORATION LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash at Bank of Canada, Ottawa	1,507,908	Liabilities	
Accounts and Bills Receivable:		Accounts payable	31,516
General	163,845	Capital	
Less, Reserve for doubtful accounts	18,954	Share Capital:	
		Authorized—1,000 shares with-	
		out nominal or par value.	
		Issued—80 shares	80
Claims	8,056	Government of Canada Advances:	
Less, Reserve	4,239	Balance April 1, 1950	2,999,796
		Deduct, Repayment during	
		the year	1,734,212
Bills Receivable	150,329		
Accountable Advance, Canadian			1,265,584
Wheat Board	17,687	Add, Excess of income over	
		expenses, per Schedule I...	378,744
			1,644,328
			1,644,468
			\$ 1,675,924
			\$ 1,675,924

Contingent Liability

Subsidy claims pending, of which payment is subject to 'limitation on subsidies arrangement'

Approved on behalf of the Board.

K. W. TAYLOR,

Director,

G. H. GLASS,

Director.

I have examined the accounts of Commodity Prices Stabilization Corporation Limited for the fiscal year ended March 31, 1951, and have obtained all the information and explanations I have required. Subject to the Reserve for Doubtful Accounts being sufficient for its purpose, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1951, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

WATSON SELLAR,

Auditor General of Canada.

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—*Concluded*Statement of Income and Expenses for the year ended March 31, 1951,
and of adjustments in respect of prior years

Income

Recoveries under 'limitations on subsidies arrangements' with regard to the Corporation's trading in commodities	50,566	
Less, Adjustments in respect of purchases and sales of prior years	4,850	
		45,716
Recoveries of subsidies paid:		
Import	358,660	
Domestic (net)	37,207	
		395,867
		441,583

Expenses

Administrative Expenses:		
Salaries	43,680	
Legal expenses	10,995	
Rent	4,085	
Office supplies and expenses	2,299	
Insurance, fidelity bond	1,188	
Telephone and telegrams	667	
Travel expense	518	
Unemployment insurance	236	
Printing and stationery	214	
Sundry expenses	123	
		64,005
Provision for bad debts		39
		64,044
Deduct, Adjustment of prior years' administrative expenses		1,205
		62,839
Excess of Income over Expenses, transferred to Balance Sheet ...		\$ 378,744

1950-51
PUBLIC ACCOUNTS

PART II
G

DEPARTMENT OF FISHERIES

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FISHERIES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—			
Ordinary	7,863,903	59	
Special	1,100,560	20	
			8,964,463 79
Revenues—			
Ordinary			1,413,518 21
Net Charge			<u>\$7,550,945 58</u>

NOTE.—Revenues are shown on page G-15 and Open Accounts on page G-17 of this section.

APPROPRIATIONS AND EXPENDITURES

Sec Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
G-3	Stat.	Minister of Fisheries—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
G-3	111 }	Departmental Administration	435,835 00	409,198 44	361,575 25
G-4	680 }				
G-4	112 }	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services	4,088,650 00	3,460,847 04	2,802,930 95
G-6	681 }				
G-6	113 }	Educational Extension Service, including grant of \$3,000 to Lunenburg Fisheries Exhibition	250,000 00	157,159 90	78,266 16
G-7	682 }				
G-7	114 }	Fish Culture Development	779,045 00	626,294 17	548,751 47
G-8	683 }				
G-8	115 }	Oyster and Clam Culture	78,900 00	56,791 40	56,657 09
G-8	116 }	Fisheries Research Board of Canada—			
G-8	684 }	Operation and Maintenance	1,550,600 00	1,517,353 60	1,278,383 42
G-9	117 }				
G-9	685 }	Construction and Improvements	503,000 00	287,244 27	103,711 06
G-10	118 }	*To provide for Canadian share of expenses of the International Fisheries Commission—Halibut	50,000 00	46,211 69	34,745 55
G-11	119 }	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission	180,650 00	133,921 53	124,934 45
G-11	120 }	*To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon	70,000 00	54,805 85	57,874 10
G-12	589 }	*To provide for acquisition of lands required by the International Pacific Salmon Fisheries Commission	1,277 00	1,276 64	
G-12	121 }	*To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins	550,000 00	549,984 39	484,732 52
G-12	590 }				
G-12	122 }	To provide for the destruction of Harbour Seals	60,000 00	19,609 41	19,918 38
G-12	Stat.	Fishing Bounty (Deep Sea Fisheries Act, c. 74 R.S.)	159,902 80	159,902 80	159,215 85
G-13	123 }	To provide for administration expenses of Newfoundland Fisheries Board	101,300 00	45,836 39	290,081 96
G-13	124 }	To provide for maintenance and extension of Bait Service	548,400 00	323,222 48	287,770 65
G-14	125 }	*To provide for Canadian share of expenses of the International Whaling Commission	3,000 00	1,388 59	308 00

DEPARTMENT OF FISHERIES

G—3

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
GENERAL					
G-14	Stat.	Gratuities to families of deceased employees...	855 00	855 00	940 00
		<i>Expenditures: from Appropriations not required for 1950-51</i>			60,645 10
		Total Ordinary.....	9,423,414 80	7,863,903 59	6,763,441 96
PEECIAL					
G-14	126	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	80,000 00	76,163 96	75,173 22
G-14	127	To provide for administration expenses of the Fisheries Prices Support Act, 1944.....	130,000 00	116,085 29	104,030 93
G-15	686	Amount required to recoup Fisheries Prices Support Account, to cover the net operating loss of the Fisheries Prices Support Board during the fiscal year 1949-50.....	869,794 00	869,793 45	538,988 35
G-15	128	To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council....	100,000 00	32,617 50	44,175 45
G-15	129	To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council....	100,000 00	5,900 00	35,106 00
		<i>Expenditures: from Appropriations not required for 1950-51</i>			25,454 25
		Total Special.....	1,279,794 00	1,100,560 20	822,928 20
		Grand Total.....	\$10,703,208 80	\$ 8,964,463 79	\$ 7,586,370 16

* Complete title is shown in the following details.

Salary of Minister, Hon. R. W. Mayhew, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. R. W. Mayhew received travelling expenses of \$900 which were charged to Vote 111.

Votes 111 and 680 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	359,235 00	359,235 00	355,526 38
Telephones, Telegrams and Postage	11,500 00	11,500 00	9,057 00
Printing, Stationery and Office Equipment	20,000 00	20,000 00	17,241 91
Travelling Expenses	30,000 00	30,000 00	21,687 16
Sundries	5,100 00	5,100 00	3,094 88
Investigation, Transportation and Storage Facilities in wholesale and retail handling of fish and fish products	10,000 00	10,000 00	2,591 11
	\$ 435,835 00	\$ 435,835 00	\$ 409,198 44

As at March 31, 1951, there were 134 salaried employees being paid from this vote, of whom 58 were permanent and 76 temporary.

Votes 112 and 681 Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services

	Estimates	Allotments	Expenditures
Salaries and Wages	2,197,503 00	2,197,503 00	2,011,932 00
Allowances (Living)	9,290 00	10,790 00	9,940 36
Telephones, Telegrams and Postage	55,835 00	64,535 00	61,112 90
Printing, Stationery and Office Equipment	50,140 00	50,140 00	45,763 13
Professional and Special Services	10,035 00	9,035 00	5,441 30
Freight, Express and Cartage	13,935 00	12,435 00	7,346 87
Travelling Expenses	391,500 00	391,500 00	335,747 08
Materials and Supplies, Patrol and Protection Boats	295,231 00	287,031 00	245,052 95
Materials and Supplies	90,449 00	76,449 00	38,415 48
Repairs to Patrol and Protection Boats	141,065 00	156,065 00	145,820 80
Charter of Boats	84,279 00	84,279 00	74,032 81
Charter of Aircraft	72,443 00	72,443 00	51,505 35
Acquisition of Vessels and Vessel Equipment	375,575 00	375,575 00	275,896 71
Acquisition or Construction of Buildings and Works	207,900 00		
(a) Construction of Single Men's quarters—Central Division ..		50,000 00	39,892 46
Expenditures on this project to date were \$44,262.48.			
(b) Construction of Garage and Workshop—Central Division ..		35,000 00	22,182 30
(a) (b) Expenditures on the above two projects were by the Department of Public Works which had charge of the construction and awarding of contracts in connection with a number of buildings for the Departments of Resources and Development, National Defence and Fisheries in the Northwest Territories. Payments to the Department of Public Works for this Department's portion of the contractual and other expenditures were:			
Contract of \$44,736 to H. Kelly and Company Limited for plumbing and heating installations, (a) \$7,509.60 and (b) \$1,255.50;			
Contract of \$5,620 to Progress Electric Limited for installation of electrical services, (a) \$416.88 and (b) \$460;			
Contract of \$13,225 to Barrie Sheet Metal Co. Ltd., for installation of hot air heating system, (b) \$2,015;			
Day labour, (a) \$11,768.58 and (b) \$7,735.82; materials and supplies, (a) \$20,197.40 and (b) \$10,715.98.			
Construction of Loading Dock and Ways—Central Division		20,000 00	2,707 67
Construction of Warehouse—Central Division		5,000 00	1,382 41
Clearing Grounds, Building, Road and Fence—Central Division ..		5,000 00	4,075 94
Construction of House at Lower Hay River, N.W.T.		4,500 00	1,087 50
Expenditures on this project to date were \$20,296.72.			
Water and Sewage—Central Division		5,500 00	
Three combined Office-Residences—B.C. Region No. 2		28,500 00	1,200 06
Three combined Office-Residences—B.C. Region No. 3		30,000 00	2,647 89
Construction of Carpenter Shop—New Westminster		12,000 00	
Construction of Docking Facilities—Seal Cove		11,500 00	10,959 62
(Materials and Supplies)			
Projects under \$5,000		900 00	777 43
Total Acquisition or Construction, etc.	207,900 00	207,900 00	86,913 28
Acquisition of Equipment	36,133 00	36,133 00	26,171 95
Repairs and Upkeep of Buildings and Works	1,955 00	1,955 00	1,827 04
Repairs and Upkeep of Equipment	10,540 00	10,540 00	7,753 60
Rental	8,490 00	7,990 00	2,978 66
Sundries	36,352 00	36,352 00	27,194 77
	<u>\$4,088,650 00</u>	<u>\$4,088,650 00</u>	<u>\$3,460,847 04</u>

As at March 31, 1951, there were 664 employees being paid from this vote, of whom 342 were permanent and 322 temporary.

An advance of \$250 for travelling expenses was made in the current fiscal year to C. H. Knox, who subsequently left the service, and of this amount \$162.81 has been accounted for. The Department is endeavouring to secure an accounting for the balance of \$87.19.

The wages paid to Fishery Guardians in each unit, and the total travelling expenses shown in parentheses, were as follows:

Newfoundland	\$ 27,850 33	(\$ 66 00)
Nova Scotia		
Cumberland-Colchester-Hants	9,323 26	(999 37)
Digby-Annapolis-Kings	10,043 59	
Halifax	4,980 85	(145 98)
Inverness-Victoria	14,154 75	(56 60)
Lunenburg-Queens	15,795 39	(65 25)
Pictou-Antigonish-Guysborough	5,198 17	(210 20)
Richmond-Cape Breton	298 58	
Shelburne-Yarmouth	6,120 99	
Prince Edward Island		
Kings	457 60	(448 74)
Prince	549 12	
Queens	228 80	
New Brunswick		
Kent-Albert-Westmorland	8,129 68	
Kings-Queens-Sunbury-York-Carleton-Victoria-Madawaska	16,389 17	(216 00)
Northumberland	10,538 71	(565 62)
Restigouche-Gloucester	4,831 40	(125 28)
Saint John-Charlotte	4,743 34	
Central Fisheries Division	17,971 02	(3,362 24)
British Columbia		
District No. 1	7,024 92	(3,798 30)
District No. 2	18,679 33	(440 58)
District No. 3	7,743 89	(1,703 99)

A summary of expenditures under this vote follows:

Newfoundland Division:		
Fishery Officers and guardians, \$261,617.72; general account, \$7,730.06	269,347 78	
Newfoundland Fisheries Division Office	86,949 70	
Newfoundland Fish Laboratory	9,140 87	
Fisheries Patrol Service:—operating expenses of boats: <i>Aurelia</i> , \$23,280.70; <i>Boltenia</i> , \$25,705.80; <i>Cinderella</i> , \$11,661.56; <i>Fishboard</i> , \$5,828.01; <i>Jessie Cull</i> , \$2,075; <i>Louise Ruth</i> , \$7,629.60; <i>Nebalia</i> , \$37,690.48; <i>Point May</i> , \$16,074.45; <i>Porella</i> , \$36,462.99; boats under \$2,000 (3) \$1,576; general account, \$111.89	168,096 48	
Eastern Division:		
Fishery officers and guardians: Nova Scotia, \$406,881.04; Prince Edward Island, \$97,321.07; New Brunswick, \$294,027.08; general account, \$118,464.06	916,693 25	
Canned Fish Inspection Laboratory	82,743 29	
Fisheries Division Office	80,781 79	
Fisheries Patrol Service:—operating expenses of boats: <i>Alosa</i> , \$16,577.03; <i>Alvania</i> , \$7,072.53; <i>Andrew Halkett</i> , \$11,477.17; <i>Annette Allard</i> , \$5,633.33; <i>Betty S</i> , \$4,093.18; <i>Cardita</i> , \$14,292.82; <i>Crago</i> , \$4,995.15; <i>Cumella</i> , \$41,982.19; <i>Diala</i> , \$6,423.64; <i>Gannett Rock II</i> , \$6,087.63; <i>Gilbert</i> , \$8,453.32; <i>Gologo</i> , \$4,855.91; <i>Jessie Edna</i> , \$4,989.20; <i>Lacuna</i> , \$37,965.13; <i>Limanda</i> , \$16,122.30; <i>Macoma</i> , \$4,565.26; <i>Margaret</i> , \$3,534.31; <i>Modiolus</i> , \$7,472.79; <i>Mya</i> , \$5,918.18; <i>Osmerus</i> , \$7,856.36; <i>Paphia</i> , \$13,717.61; <i>Pecten</i> , \$4,086.38; <i>Sadie M</i> , \$2,155.26; <i>Savage Bell</i> , \$3,377.66; <i>Tegula</i> , \$14,218.84; <i>Thelma H</i> , \$3,159.33; <i>Venning</i> , \$8,586.10; boats under \$2,000 (4) \$3,855.07; general account, \$579.81; Air Services, \$1,805.90	275,909 39	
Fisheries Protection Service: <i>Cygnus</i>	121,683 37	
Central Fisheries Division:		
Fishery officers and guardians: Quebec, \$4,420.69; Ontario, \$51,497.06; Manitoba, \$37,948.28; Saskatchewan, \$3,515.66; Alberta, \$10,407.94; Northwest Territories, \$53,353.03; general account, \$310.36	161,453 02	
Construction	71,328 28	
Fisheries Division Office	31,298 87	
Operating expenses of boat: <i>Daphnia</i>	1,217 59	
Western Division:		
Fishery officers and guardians: British Columbia, \$291,626.89; general account, \$18,045.37	309,672 26	
Fisheries Patrol Service:—operating expenses of boats: <i>Agonus</i> , \$7,324.76; <i>Anna No. I</i> , \$2,836.36; <i>Attolla</i> , \$5,597.27; <i>Beldis</i> , \$5,377.95; <i>Betty W</i> , \$2,012.82; <i>Black Raven II</i> , \$11,860.56; <i>Bonita Rock II</i> , \$10,459.18; <i>Branta</i> , \$4,821.27; <i>Butch</i> , \$2,026.19; <i>Ciona</i> , \$6,279.46; <i>Clupea</i> , \$6,768.15; <i>Comrade II</i> , \$2,633.48; <i>Corvette</i> , \$2,348.84; <i>David E</i> , \$2,107.99; <i>Diaphus</i> , \$6,050.25; <i>Doris J</i> , \$2,161.72; <i>Edward White</i> , \$3,685.54; <i>Egret Plume</i> , \$10,136.76; <i>Ern</i> , \$2,325.30; <i>F & C</i> , \$2,534.01;		

Western Division—Concluded

<i>F.D. 101</i> , \$7,940.25; <i>F.D. 102</i> , \$2,210.18; <i>F.D. 201</i> , \$4,614.54; <i>F.D. 202</i> , \$6,194.49; <i>Hazel</i> , \$2,103.40; <i>Iona</i> , \$2,172.14; <i>Jo-Anne</i> , \$2,419.77; <i>J.T.</i> , \$2,005.65; <i>Knight 3</i> , \$2,119.59; <i>Linnea</i> , \$4,867.48; <i>Maishlemani</i> , \$2,231.07; <i>Melba 2</i> , \$2,634.81; <i>Mina</i> , \$2,481.03; <i>M and J</i> , \$2,974.10; <i>Molly Hogan</i> , \$2,622.37; <i>Mowich</i> , \$2,901.85; <i>Nora S</i> , \$2,067.97; <i>Onerka II</i> , \$9,595.52; <i>Owekano</i> , \$2,279.33; <i>Pearl</i> , \$2,323.72; <i>Pholus</i> , \$5,853.14; <i>Pursepa</i> , \$8,748.17; <i>Rissa</i> , \$3,717.60; <i>Russkas</i> , \$4,534.87; <i>Sarda</i> , \$4,067.59; <i>Sonia E</i> , \$3,408.11; <i>Sterna</i> , \$9,012.42; <i>Swan Tail No. 2</i> , \$6,634.19; <i>Truus</i> , \$2,462.71; <i>Vedder River</i> , \$8,068.05; <i>Verna Alberta</i> , \$3,105.06; <i>Wee George</i> , \$2,100.26; <i>Wilmar</i> , \$2,000.35; boats under \$2,000 (56) \$57,278; New Westminster Station, \$34,453.18; Prince Rupert Station, \$17,394.93; Air Services, \$49,699.45; general account, \$13,648.85	404,294 05
Fisheries Protection Service: <i>Arrow Post</i> , \$27,638.46; <i>Atlin Post</i> , \$20,688.83; <i>Babine Post</i> , \$43,837.73; <i>Clavella</i> , \$21,059.42; <i>Chilco Post</i> , \$20,737.06; <i>Comox Post</i> , \$16,679.11; <i>Howay</i> , \$64,916.37; <i>Lawrier</i> , \$66,548.69; <i>Kitimat</i> , \$43,554.39; <i>Nicola Post</i> , \$18,785.35; <i>Sooke Post</i> , \$15,637.05; <i>Stuart Post</i> , \$17,123.48	377,205 94
Fisheries Division Office	71,436 11
Yukon	41 62
Canned Fish Inspection Laboratory	21,553 38
	<u>\$3,460,847 04</u>

The following is a comparative statement of expenditures by activities:

	1950-51	1949-50
Newfoundland—Administration	365,438 35	102,329 28
Newfoundland—Patrol	168,096 48	42,786 15
East—Administration	1,080,218 33	991,267 29
East—Patrol Service	275,909 39	268,383 76
East—Protection Service	121,683 37	120,824 75
Central Fisheries Administration	264,080 17	156,784 14
Central Fisheries Patrol	1,217 59	8,722 03
West—Administration	402,703 37	368,653 20
West—Patrol	404,294 05	407,006 54
West—Protection	377,205 94	336,173 81
	<u>\$3,460,847 04</u>	<u>\$2,802,930 95</u>

Revenues arising from services provided through the above expenditures amounted to \$106,221.64 and comprised licence fees, \$68,378.85, inspection fees, \$10,509.61, and fines and forfeitures, \$27,333.18.

Votes 113 and 682 Educational Extension Service, including grant of \$3,000 to Lunenburg Fisheries Exhibition

	Estimates	Allotments	Expenditures
Salaries and Wages	14,620 00	14,620 00	9,986 68
Printing, Stationery and Office Equipment	40,000 00	40,000 00	39,971 93
Travelling Expenses	14,000 00	14,000 00	6,684 75
Materials and Supplies	82,160 00	82,160 00	37,115 80
Grant to Lunenburg Fisheries Exhibition	3,000 00	3,000 00	3,000 00
Advertising and Publicity	40,000 00	40,000 00	37,152 21
Sundries	6,220 00	6,220 00	4,531 04
Technical Services to Fishermen and Fishing Industry	50,000 00	50,000 00	18,717 49
	<u>\$ 250,000 00</u>	<u>\$ 250,000 00</u>	<u>\$ 157,159 90</u>

As at March 31, 1951, there were 4 salaried employees being paid from this vote, of whom 1 was permanent and 3 temporary.

Revenues arising from services provided through the above expenditures amounted to \$3,280.98 from sales of fish.

Votes 114 and 683 Fish Culture Development

	Estimates	Allotments	Expenditures
Salaries and Wages	289,946 00	289,946 00	233,178 58
Telephones, Telegrams and Postage	3,541 00	3,541 00	2,755 02
Printing, Stationery and Office Equipment	3,260 00	4,060 00	3,462 64
Freight, Express and Cartage	6,149 00	6,149 00	1,717 93
Travelling Expenses	47,815 00	47,815 00	36,527 79
Materials and Supplies	112,899 00	101,599 00	82,604 70
Acquisition or Construction of Buildings and Works	175,030 00		
Bedford, N.S.—Construction of double garage, feedroom and cold storage		8,000 00	7,755 60
Liverpool, N.S.—Construction of four ponds and pipeline (Mersey River Rearing Station)		6,000 00	5,190 59
St. Peters, N.S.—Construction of double garage, feedroom and cold storage (Lindloff Hatchery)		6,500 00	5,303 96
Sheet Harbour, N.S.—Construction of Malay Dam Fishway ...		8,000 00	52 89
Aroostook Junction, N.B.—Construction of Tinker Dam		4,000 00	
Saint John, N.B.—Construction of Sub-Hatchery		23,500 00	23,210 21
Total expenditures on this project were \$26,603.18.			
Contract (1949-50): R. A. Corbett & Co. Ltd., (through Department of Public Works) \$24,280, including \$6,675 awarded during 1950-51; payments, including final payment, \$22,342.			
South Esk, N.B.—Miramichi Hatchery—			
Completion of double garage, cold storage, etc.		5,500 00	5,118 31
Total expenditures on this project were \$11,702.45.			
Contract (1949-50): Bayside Construction Company Limited (through Department of Public Works) \$10,951; payments, including final payment, \$4,910.81.			
Moricietown, B.C.—Construction of fishway		60,000 00	50,703 59
Contract: G. H. Adomeit & Co., Smithers, B.C., for construction of a camp, \$5,563.70; payment in full.			
Contract: Jack Campbell, Vancouver, B.C., for rock work, \$7,640.99; payment in full.			
Day labour: wages, \$9,857.11; materials and supplies, \$27,641.79.			
Projects under \$5,000		59,030 00	51,004 38
Total Acquisition or Construction, etc.	175,030 00	180,530 00	148,339 53
Acquisition of Equipment	56,320 00	66,320 00	56,718 85
Repairs and Upkeep of Buildings and Works	41,547 00	41,547 00	36,456 94
Repairs and Upkeep of Equipment	10,000 00	10,000 00	8,887 73
Rental	13,488 00	8,488 00	1,497 16
Sundries	19,050 00	19,050 00	14,147 30
	<u>\$ 779,045 00</u>	<u>\$ 779,045 00</u>	<u>\$ 626,294 17</u>

As at March 31, 1951, there were 85 salaried employees being paid from this vote, of whom 26 were permanent and 59 temporary.

A distribution of expenditures by hatcheries, etc., follows:

Nova Scotia: Antigonish, \$19,863.98; Bedford, \$18,990.89; Cobequid, \$19,635.85; Coldbrook Rearing Station, \$9,421.73; Grand Lake Rearing Station, \$15,543.59; Kejimikujik Rearing Station, \$12,837.22; Lindloff, \$21,037.79; Margaree, \$21,469.20; Margaree Ponds, \$90; Mersey River, \$9,481.88; Middleton, \$15,595.99; Nictaux Pond and Rearing Station, \$591.30; River Philip Pond, \$11,503.87; Sackville Pond, \$821.26; Yarmouth, \$11,964.26	188,848 81
Prince Edward Island: Cardigan Pond, \$12,438.54; Kelly's Pond, \$6,335.42; Morrell Pond, \$625.63	19,399 59
New Brunswick: Charlo, \$19,594.67; Florenceville, \$23,649.25; Grand Falls, \$8,558.48; Haley Brook, \$8,159.68; Miramichi, \$19,910.45; Miramichi Pond, \$9,751.43; New Mills Pond, \$9,022.51; Saint John, \$57,803.95; general, \$259.41	156,709 83
Building Fishways and Clearing Rivers	30,305 64
General	231,030 30
	<u>\$ 626,294 17</u>

PUBLIC ACCOUNTS, 1950-51: PART II

The following is a comparative statement of expenditures by activities:

	1950-51	1949-50
Administration		68,310 60
Building Fishways and Clearing Rivers	30,305 64	95,520 80
Operation and Maintenance	447,649 00	291,408 47
Construction	148,339 53	93,511 51
	<u>\$ 626,294 17</u>	<u>\$ 548,751 47</u>

Revenues arising from services provided through the above expenditures amounted to \$7,085.61 and comprised rentals, \$6,447.38 and sales of fingerlings and fish fry, \$638.23.

Vote 115 Oyster and Clam Culture

	Estimates	Allotments	Expenditures
Salaries and Wages	47,215 00	47,215 00	40,216 81
Printing, Stationery and Office Equipment	375 00	575 00	499 17
Travelling Expenses	12,600 00	12,600 00	7,468 94
Materials and Supplies	10,050 00	10,050 00	6,537 88
Acquisition of Equipment	4,500 00	4,500 00	413 43
Sundries	4,160 00	3,960 00	1,655 17
	<u>\$ 78,900 00</u>	<u>\$ 78,900 00</u>	<u>\$ 56,791 40</u>

As at March 31, 1951, there were 9 salaried employees being paid from this vote, of whom 6 were permanent and 3 temporary.

Revenues arising from services provided through the above expenditures amounted to \$5,317.30 and comprised oyster leases, \$3,378.77 and sales of oysters, spats, etc., \$1,938.53.

Votes 116 and 684 Fisheries Research Board of Canada—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	941,300 00	941,300 00	935,543 94
Printing, Stationery and Office Equipment	32,000 00	35,600 00	34,356 79
Travelling Expenses	126,200 00	126,200 00	121,436 25
Materials and Supplies	101,300 00	105,700 00	98,590 45
Acquisition of Equipment	108,600 00	101,600 00	98,186 85
Repairs and Upkeep of Buildings and Works	15,300 00	15,300 00	14,938 02
Laboratory Maintenance and Operation	42,250 00	48,850 00	48,683 45
Vessel Maintenance and Operation	98,900 00	103,900 00	102,441 18
Special Field Researches	3,500 00	1,700 00	1,522 36
A Sundries	81,250 00	70,450 00	61,654 31
	<u>\$1,550,600 00</u>	<u>\$1,550,600 00</u>	<u>\$1,517,353 60</u>

The Fisheries Research Board of Canada, replacing the Marine Biological Board of Canada, was established by the Fisheries Research Board Act, c. 31, 1937, to have charge of all Canadian fishery research stations in Canada and to have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

The Board consists of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian University having on its staff scientists engaged in research work in any way bearing upon fishery problems.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board, or from funds received through bequests, donations or the sale of natural history specimens, etc. Such funds credited to this vote during 1950-51 totalled \$5,599.75 and comprised the following: sales of publications, \$1,260.66; rentals, \$3,064.90; sales of fish, \$1,274.19.

As at March 31, 1951, there were 360 salaried employees being paid from this vote, of whom 70 were permanent and 290 temporary.

As provided by section 9 of the Act, the Chairman, G. B. Reed, was paid an honorarium of \$1,500, J. R. Dymond, Vice-Chairman, \$1,000, and G. Dawson, Secretary to the Chairman, \$200, for the fiscal year ending March 31, 1951.

A. A distribution of expenditures follows: aerial surveys, \$12,997.80; professional and other special services, \$11,736; freight, express, etc., \$8,653.60; communication services, \$12,992.53; laundry and towel service, \$1,245.20; subscriptions to newspapers and periodicals, \$2,526.64; fish tag rewards, \$6,727.90; rentals, \$2,478.11; sundries, \$2,296.53.

The University of Toronto Press received \$4,379.20 for the printing of the annual and other reports.

A comparative statement of expenditures follows:

Establishment	1950-51	1949-50
Newfoundland Biological Station (St. John's)	144,467 99	154,761 68
Atlantic Herring Investigation		12,000 00
Atlantic Experimental Station (Halifax, N.S.)	199,839 61	164,392 07
Atlantic Biological Station (St. Andrews, N.B.)	390,016 60	286,784 97
Atlantic Biological Station (Ellerslie, P.E.I.)	14,866 86	12,010 89
Gaspe Experimental Station (Grande Riviere, Que.)	76,243 68	73,064 61
Toronto Office	36,230 70	26,017 63
Central Fisheries Research Station (Winnipeg, Man.)	66,092 23	45,122 64
Pacific Biological Station (Nanaimo, B.C.)	398,131 44	291,766 44
Pacific Experimental Station (Vancouver, B.C.)	125,050 60	108,714 19
Eastern Arctic Investigations	18,927 11	16,849 41
Northwest Territories Investigations		5,014 43
General	53,086 53	90,171 09
Gross Expenditures	1,522,953 35	1,286,670 05
Less Amounts received from other sources and credited to the following stations:		
Halifax	100 00	2,600 00
St. Andrews	1,600 00	700 00
Gaspe	500 00	
Nanaimo	1,200 00	1,200 00
Vancouver	1,150 00	375 00
Winnipeg		200 00
Toronto		3,211 63
Headquarters	1,049 75	
Total Credits	5,599 75	8,286 63
Net Expenditures	\$1,517,353 60	\$1,278,383 42

Votes 117 and 685 Fisheries Research Board of Canada—Construction and Improvements

	Estimates	Allotments	Expenditures
Construction of Annex to main building, Atlantic Experimental Station, Halifax, N.S.		290,000 00	210,483 23
Expenditures on this project to date were \$213,013.23.			
Contract: Foundation Maritime Ltd. (through Department of Public Works) \$267,183; payments, \$198,703.26.			
Architect's fees, C. D. Davison and Company, \$9,647.07.			

	Estimates	Allotments	Expenditures
Construction of vessel, Atlantic Biological Station, St. Andrews, N.B.		23,500 00	23,076 11
Contract: Warren J. Robar, Upper LaHave, N.S., \$21,394.60; payment in full.			
Extension to Main Building, Atlantic Biological Station, St. Andrews, N.B.		41,500 00	2,324 92
Architect's fees and advertising for tenders.			
Construction of Sea Wall, Gaspé Station		10,000 00	8,715 93
Day labour: wages, \$2,475.52; materials and supplies, \$5,200.41; rentals, \$1,040.			
Completion of Main Building, Nanaimo, B.C.		8,500 00	8,433 61
Total expenditures on this project were \$264,094.94.			
Construction of Boathouse, Workshop—Nanaimo, B.C.		18,000 00	16,701 01
Contract: Turner Contracting Co. Ltd. (through Department of Public Works) \$15,940.90; payment in full.			
Construction of Salmon Investigation Vessel		40,000 00	1,997 02
(Pacific Biological Station)			
Payment for plans and advertising. Contract not awarded.			
Construction of a vessel to replace <i>A.P. Knight</i> (Pacific Biological Station)		27,200 00	1,350 00
Payment for plans. Contract not awarded.			
Fresh Water System—Nanaimo, B.C.		10,000 00	10,000 00
Total expenditures on this project were \$10,482.10.			
Contract: (1949-50) Alfred Horie Construction Co. Ltd. (through Department of Public Works) \$10,000; payment in full.			
Renovation of Residence Building—Nanaimo, B.C.		4,300 00	4,060 31
Salt Water Fire Protection System—Nanaimo, B.C.		30,000 00	102 13
	\$ 503,000 00	\$ 503,000 00	\$ 287,244 27

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

Vote 118 To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated January 29, 1937, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

	Estimates	Allotments	Expenditures
Salaries and Wages	34,925 00	34,925 00	33,210 62
Printing, Stationery and Office Equipment	1,750 00	2,150 00	2,001 38
Travelling Expenses	4,415 00	4,415 00	3,177 87
Sundries	8,910 00	8,510 00	7,821 82
	\$ 50,000 00	\$ 50,000 00	\$ 46,211 69

The Convention between Canada and the United States, ratified by the Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is for the protection and conservation of the halibut fishery of the Northern Pacific Ocean and Bering Sea. The International Fisheries Commission is empowered to make such regulations and investigations with regard to halibut fishing as are necessary to carry out the provisions of the convention.

The Convention provides that each country appoint two commissioners and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$92,101.84, apportioned as follows: Canada, \$46,211.69 (including non-sharable expenses of \$321.54); United States, \$45,890.15. Of the United States portion, \$34,279.14 has been repaid and, pending collection, the balance of \$11,611.01 was transferred to the United States-Pacific Halibut Treaty Account (see Open Accounts further on in this Section).

As at March 31, 1951, there were 21 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: F. H. Bell, \$6,936; H. A. Dunlop, \$8,100; N. L. Freeman, \$5,250.

Vote 119 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission appointed under Treaty dated May 26, 1930, between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System

	Estimates	Allotments	Expenditures
Salaries and Wages	107,100 00	107,100 00	82,040 65
Printing, Stationery and Office Equipment	3,055 00	3,055 00	1,413 63
A Travelling Expenses	25,860 00	25,860 00	10,206 74
B Sundries	44,635 00	44,635 00	40,260 51
	<u>\$ 180,650 00</u>	<u>\$ 180,650 00</u>	<u>\$ 133,921 53</u>

The Convention between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System, signed at Washington on May 26, 1930, was ratified by the Sockeye Salmon (Convention) Act, c. 10, 1930.

The Convention provides for the appointment of an International Pacific Salmon Fisheries Commission empowered to conduct a thorough investigation into the natural history of the Fraser River sockeye salmon and to make recommendations to the Governments for removing or overcoming obstructions to the ascent of sockeye salmon in waters covered by the Convention. The Commission also has power to regulate salmon fishing in these waters.

Each country appoints three Commissioners and pays the salaries and expenses of its own appointees and one-half of the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$264,704.70, apportioned as follows: Canada, \$133,921.53. (including non-sharable expenses of \$3,138.36); United States, \$130,783.17. During the fiscal year, the United States repaid \$54,848.93, and, pending collection, the balance of \$75,934.24 was transferred to the United States-Pacific Salmon Treaty Account (see Open Accounts further on in this Section).

As at March 31, 1951 there were 41 temporary salaried employees being paid from this vote.

A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: M. C. Bell, \$7,500; L. J. Bomberger, \$5,100; R. I. Jackson, \$6,000; L. A. Royal, \$7,800.

A Travelling expenses of \$500 or over were paid to: S. R. Killick, \$606.93; L. A. Royal, \$627.91; C. R. Walters, \$582.17.

B A distribution of expenditures follows: professional and other special services, \$3,424.73; materials and supplies, \$17,634.22; transportation of things, \$1,167.55; acquisition of equipment, \$8,389.11; communication services, \$1,731.41; maintenance of equipment, \$3,536.54; rentals, \$1,381.85; sundries, \$2,995.10.

Vote 120 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon and for investigating and overcoming obstructions to such salmon at other Points on the Fraser River Watershed (Revote)	70,000 00
Expenditures	<u>\$ 54,805 85</u>

Under Article III of the convention between Canada and the United States for the preservation of the Sockeye Salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing or otherwise overcoming obstructions to the ascent of the sockeye salmon, in any of the waters covered by the provisions of the Convention, where investigation may show such removing or overcoming of obstructions to be desirable.

The cost of all work is to be borne equally by the two Governments, and the above expenditures represent Canada's share, \$54,950.05, less charge of \$141.20 for workmen's compensation and unemployment insurance borne by votes of other departments. Of the United States portion, \$12,300.80 has been repaid and, pending collection, the balance of \$42,649.25 was transferred to the United States-Pacific Salmon Treaty (Hell's Gate) Account (see Open Accounts further on in this Section).

Canada's share of the expenditures was classified as follows: salaries and wages, \$18,035.31; professional and special services, \$1,540.46; materials and supplies, \$31,616.78; acquisition of equipment, \$1,217.53; sundries, \$2,395.77.

As at March 31, 1951, there were 19 temporary salaried employees being paid from this vote.

Canada's share of expenditures on this program since its inception in 1944 totalled \$1,000,250.67.

Vote 589 To provide for acquisition of lands required by the International Pacific Salmon Fisheries Commission, as required by Article VIII of Treaty dated May 26, 1930, between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	1,277 00
Expenditures.....	1,276 64

Votes 121 and 590 To provide for transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 26 1947.....	550,000 00
Expenditures.....	549,984 39

Revenue from the sale of skins, amounting to \$1,142,155.11 is shown under Ordinary Revenue—Proceeds from Sales.

Vote 122 To provide for the destruction of Harbour Seals.....	60,000 00
Expenditures.....	19,609 41

P.C. 6839 of August 4, 1942, authorizes the Minister to establish the rate of bounty to be paid in any fiscal year for the destruction of harbour seals, which cause considerable destruction of fish and damage to fishing equipment on both coasts and are hosts to the cod worm on the Atlantic Coast, causing incalculable loss to the industry. During the present fiscal year the bounty payable was: East coast, pup seals, \$5; adult seals, \$10; West Coast, all seals, \$5. Payments, East Coast, \$8,165; West Coast, \$10,865.

The balance of \$579.41 represents the cost of the experimental work done by the Department off the West Coast.

Fishing Bounty (Deep Sea Fisheries Act, c. 74 R.S.)\$ 159,902 80

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding \$160,000, to aid in the development of the sea fisheries of Canada, the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of fishermen.

P.C. 1171 dated March 8th, 1951, provides for the distribution of the above amount for the fiscal year 1950-51 to owners of vessels and boats, and to fishermen who have complied with the regulations upon the following basis:

Boats: owners, \$1 per boat; fishermen, \$8.30 each.

Vessels: owners, \$1 per registered ton, provided however that the payment to the owner shall not exceed the sum of \$80; fishermen, \$8.30 each. Details of the distribution follow:

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts.			\$ cts.	\$ cts.
Nova Scotia—							
Annapolis	126	174	1,570 20	7	15	205 50	1,775 70
Antigonish	64	92	827 60				827 60
Cape Breton	202	343	3,048 90	70	238	2,951 40	6,000 30
Cumberland	10	11	101 30				101 30
Digby	220	378	3,357 40	60	139	1,909 70	5,267 10
Guysboro	400	599	5,371 70	56	136	1,884 80	7,256 50
Halifax	725	990	8,942 00	40	195	2,359 50	11,301 50
Inverness	105	199	1,756 70	35	143	1,613 90	3,370 60
Kings	40	57	513 10	1	1	22 30	535 40
Lunenburg	584	681	6,236 30	47	755	8,531 50	14,767 80
Pictou	10	14	126 20				126 20
Queens	162	253	2,261 90	27	71	1,000 30	3,262 20
Richmond	302	569	5,024 70	32	93	1,174 90	6,199 60
Shelburne	488	806	7,177 80	216	672	8,823 60	16,001 40
Victoria	141	214	1,917 20	13	37	465 10	2,382 30
Yarmouth	143	313	2,740 90	75	270	3,453 00	6,193 90
	3,722	6,693	50,973 90	679	2,765	34,395 60	85,369 40

DEPARTMENT OF FISHERIES

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Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts.			\$ cts.	\$ cts.
Prince Edward Island—							
Kings	104	128	1,166 40				1,166 40
Prince	350	598	5,313 40				5,313 40
Queens	116	222	1,958 60				1,958 60
	570	948	8,438 40				8,438 40
New Brunswick—							
Charlotte	135	219	1,952 70	55	146	2,035 80	3,988 50
Gloucester	425	817	7,206 10	89	360	4,836 00	12,042 10
Kent	156	256	2,280 80	17	38	547 40	2,828 20
Northumberland	28	61	534 30	31	70	967 00	1,501 30
Restigouche	12	16	144 80				144 80
Saint John	9	15	133 50				133 50
Westmorland	16	27	240 10				240 10
	781	1,411	12,492 30	192	614	8,386 20	20,878 50
Quebec—							
Bonaventure	200	384	3,387 20	28	109	1,270 70	4,657 90
Gaspé	950	1,515	13,524 50	114	437	5,237 10	18,761 60
Magdalen Islands	619	1,481	12,911 30	2	9	113 70	13,025 00
Matane	25	35	315 50				315 50
Saguenay	614	945	8,456 50				8,456 50
	2,408	4,360	38,595 00	144	555	6,621 50	45,216 50
	7,481	12,412	110,499 60	1,015	3,934	49,403 20	159,902 80

Vote 123 To provide for administration expenses of Newfoundland Fisheries Board

	Estimates	Allotments	Expenditures
Temporary Assistance	61,820 00	61,820 00	21,640 96
Allowances (Living and Representative)	16,000 00	16,000 00	11,521 46
Telephones, Telegrams and Postage	2,500 00	2,500 00	1,702 22
Printing, Stationery and Office Equipment	2,600 00	2,600 00	1,341 17
Travelling Expenses	12,000 00	12,000 00	5,807 69
Rental	3,600 00	3,600 00	172 54
Sundries	2,780 00	2,780 00	650 35
	\$ 101,300 00	\$ 101,300 00	\$ 45,836 39

As at March 31, 1951, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 temporary.

Vote 124 To provide for maintenance and extension of Bait Service

	Estimates	Allotments	Expenditures
Salaries and Wages	135,060 00	135,060 00	134,010 67
Telephones, Telegrams and Postage	4,000 00	4,000 00	3,602 95
Printing, Stationery and Office Equipment	7,600 00	7,600 00	2,025 70
Freight, Express and Cartage	2,000 00	3,500 00	3,105 70
Travelling Expenses	4,000 00	6,500 00	6,415 99
Materials and Supplies	49,610 00	49,610 00	44,304 35
Charter of Boats	7,000 00	7,000 00	2,880 00
Acquisition of Vessels and Vessel Equipment	4,000 00	4,000 00	91 50
Acquisition or Construction of Buildings and Works	154,400 00		
Construction of Bait Depots		135,000 00	6,873 60
The expenditures comprised surveys, \$4,873.60; purchase of property at La Scie, \$2,000.			
Projects under \$5,000		4,400 00	2,797 38
	154,400 00	139,400 00	9,670 95

PUBLIC ACCOUNTS, 1950-51: PART II

	Estimates	Allotments	Expenditures
Acquisition of Equipment	3,750 00	5,750 00	3,099 57
Repairs to Vessels and Vessel Equipment	12,000 00	21,000 00	16,975 80
Repairs and Upkeep of Buildings and Works	5,300 00	20,300 00	14,495 20
Repairs and Upkeep of Equipment	18,300 00	20,300 00	15,083 84
Purchase of Bait	135,000 00	117,500 00	61,578 94
Sundries	6,380 00	6,880 00	5,881 29
	<u>\$ 548,400 00</u>	<u>\$ 548,400 00</u>	<u>\$ 323,222 48</u>

This vote was provided for expenditures in connection with making supplies of bait available for fishermen engaged in cod and other sea fisheries, a service which has been in existence for a number of years in Newfoundland. At present the service comprises 20 depots with a storage capacity of 4,000,000 pounds, in which bait is frozen, stored and resold to fishermen. The depots are served by a bait-carrying vessel having a storage capacity of 300,000 pounds.

As at March 31, 1951, there were 67 salaried employees being paid from this vote, of whom 27 were permanent and 40 temporary.

Revenue from sales amounted to \$108,155.77 and is shown under Ordinary Revenue—Proceeds from Sales.

Vote 125 To provide for Canadian share of expenses of the International Whaling Commission, appointed pursuant to the International Convention for the regulation of Whaling, dated at Washington, December 2, 1946.....	3,000 00
Expenditures.....	<u>\$ 1,388 59</u>

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	<u>\$ 855 00</u>
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SPECIAL

Vote 126 To provide for the extension of educational work in co-operative producing and selling among fishermen.....	80,000 00
Expenditures.....	<u>\$ 76,163 96</u>

Payments from this vote were made to various educational institutions which have agreed to carry out adult educational work among fishermen to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized by P.C. 44/1784 of April 5, 1950. (Payments made during the year are shown in parentheses): Social Economic Services, Ste. Anne de la Pocatiere, Que., for the Gaspe Peninsula and north shore of the Gulf of St. Lawrence, \$24,000 (\$24,000); Extension Department, St. Francis Xavier University, Antigonish, N.S., for the Maritime Provinces, \$46,000 (\$45,305.48); Extension Department, University of British Columbia, Vancouver, \$10,000 (\$6,858.48).

Vote 127 To provide for administration expenses of the Fisheries Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Salaries	88,895 00	89,223 29	89,211 58
Allowances	7,500 00	6,171 71	2,837 50
Printing, Stationery and Office Equipment	900 00	900 00	552 52
Travelling Expenses	30,000 00	30,000 00	20,773 49
Sundries	2,705 00	3,705 00	2,710 20
	<u>\$ 130,000 00</u>	<u>\$ 130,000 00</u>	<u>\$ 116,085 29</u>

As at March 31, 1951, there were 26 salaried employees being paid from this vote, of whom 6 were permanent and 20 temporary.

Section 10 (3) of the Fisheries Prices Support Act, c. 42, 1944-45, as amended, directs that all expenditures by the Fisheries Prices Support Board, other than administration expenses, shall be charged to the Fisheries Prices Support Account (see Open Accounts further on in this Section).

Vote 686 Amount required to recoup Fisheries Prices Support Account, to cover the net operating loss of the Fisheries Prices Support Board during the fiscal year 1949-50	869,794 00
Expenditures	\$ 869,793 45

The provision of a Parliamentary appropriation to recoup the Fisheries Prices Support Account—see under Open Accounts further on in this section—is in accordance with the direction contained in section 10 (3) of the Fisheries Prices Support Act, c. 42, 1944-45, as amended.

Vote 128 To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council	100,000 00
Expenditures	\$ 32,617 50

P.C. 1919, May 22, 1947, authorized the Minister of Fisheries to enter into agreements with the Fishermen's Loan Board of any of the Provinces on the Atlantic Coast in respect of the above assistance and, subsequently, to make payments to the Board for the construction of such vessels.

The above expenditures represent payments to the Fishermen's Loan Board of Nova Scotia, Halifax, \$13,263 and Fishermen's Loan Board of New Brunswick, Fredericton, \$19,354.50.

Vote 129 To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council	100,000 00
Expenditures	\$ 5,900 00

The expenditures represent subsidy payments made to the following: Prince Edward Island Industrial Corporation, (an agent for the Province of Prince Edward Island), \$5,000, final payment (total to date, \$30,000) P.C. 39/1188, March 8, 1950; F. E. Cunningham and Sons, Cape Sable Island, N.S., \$900, P.C. 3451, August 3, 1948.

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	78,205 00	98,711 44
B Proceeds from Sales	1,256,855 87	985,529 10
C Services and Service Fees	10,509 61	11,898 09
D Refunds of Previous Years' Expenditure	34,233 77	26,879 82
E Miscellaneous	33,713 96	44,018 44
Total Ordinary	\$1,413,518 21	\$1,167,036 89

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Fishing Licences	63,814 00	
Modus Vivendi Licences	358 00	
Oyster Leases	3,378 77	
Trawler Licences	4,206 85	
Rentals	6,447 38	
		78,205 00

Fishing licences were issued ranging from 25 cents for lobster fishing to \$75 for lobster pound licences. The proceeds by provinces or districts were: Newfoundland, \$2,193.75; Nova Scotia, \$13,883.50; Prince Edward Island, \$1,145.25; New Brunswick, \$10,802.50; Manitoba, \$29; British Columbia, \$25,921; Yukon Territory, \$3,690; Northwest Territories, \$6,149.

"Modus Vivendi" licences were issued to foreign fishing vessels at a charge of \$1 per licence.

Oyster leases were issued in the Provinces of Nova Scotia, Prince Edward Island and New Brunswick, the proceeds therefrom being \$463.33, \$2,036.95 and \$878.49, respectively.

Trawler licences at a fee of \$500 each for 1950-51, or a portion thereof, were issued to the following: National Sea Products, \$2,706.85; Crouse Fisheries Ltd., \$500; Halifax Fisheries Ltd., \$1,000.

B Proceeds from Sales:

Sealskins	1,142,155 11
Fingerlings and Fish Fry	638 23
Oysters, Spats, etc.	1,938 53
Sundries	3,968 23
Bait (Newfoundland)	108,155 77

1,256,855 87

Pursuant to the provisions of The Pelagic Sealing (Provisional Agreement) Act, c. 21, 1948, Canada receives 20 per cent of the total number of sealskins taken annually upon the Pribilof Islands, which are territories of the United States of America. During the fiscal year 1950-51, Canada received \$1,142,155.11 from the sale of 12,901 sealskin furs, of which 10,900 skins were marketed in Montreal for \$961,092.25 and the remainder in St. Louis, U.S.A. The cost of dressing and dyeing, freight charges, customs and excise duties, warehouse expenses, etc., amounting to \$549,984.39, were charged to Vote 121.

The amount of \$1,938.53 represents sales from the Department's experimental areas in Prince Edward Island of: (a) marketable oysters; and (b) small oysters for stocking areas in outlying districts.

The sum of \$108,155.77 was received from fishermen in Newfoundland for bait supplies. For details of expenditure see Vote 124.

C Services and Service Fees:

Canned Salmon Inspection Fees	7,558 03
Canned Herring Inspection Fees	655 39
Miscellaneous	2,296 19

10,509 61

Fees were collected for the inspection of canned salmon, herring and pilchard packed in British Columbia, at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof.

D Refunds of Previous Years' Expenditure

34,233 77

E Miscellaneous:

Fines and Forfeitures	27,333 18
Sundries	6,380 78

33,713 96

Fines imposed and proceeds from confiscations under the following Acts:—Fisheries Act: Nova Scotia, \$1,956.80; Prince Edward Island, \$1,970; New Brunswick, \$2,486.26; British Columbia, \$20,040.20; Yukon Territory, \$5; Northwest Territories, \$719.36. Northern Pacific Halibut Fishery (Convention) Act: British Columbia, \$155.56.

Total Ordinary

1,413,518 21

Certified correct.

STEWART BATES,

Deputy Minister of Fisheries.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[1] Cash and Other Current Assets				
(c) Working Capital Advances—				
(i) Departmental—				
A Fisheries Prices Support Account	871,605 95	123,599 44	906,565 15	88,640 24
[3] Other Loans and Investments				
(a) To Provincial and Municipal Governments—				
B Province of British Columbia—Fisheries Research Board of Canada	7 92		7 92	
(d) To United Kingdom and Other Governments—				
C United States—Pacific Halibut Treaty	32,670 57	11,611 01	27,113 39	17,168 19
C United States—Pacific Salmon Treaty	113,552 55	75,946 24	113,552 55	75,946 24
C United States—Pacific Salmon Treaty (Hell's Gate)	46,947 25	42,649 25	46,956 45	42,640 05
	193,178 29	130,206 50	187,630 31	135,754 48
	<u>\$ 1,064,784 24</u>	<u>\$ 253,805 94</u>	<u>\$ 1,094,195 46</u>	<u>\$ 224,394 72</u>
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) Outstanding cheques and Warrants—				
D Outstanding Imprest Account Cheques—				
Fisheries	267 34	1 25	11 35	277 44
[11] Deposit and Trust Accounts				
(c) Miscellaneous—				
E Contractors' Securities—Cash—Fisheries	17,247 73	18,559 78	22,072 20	20,760 15
[14] Sundry Suspense Accounts				
(c) Miscellaneous—				
F Unclaimed Cheques—Suspense—Fisheries ...	2,920 70		154 61	3,075 31
G Department of Fisheries—Suspense	31,098 54	58,566 42	28,827 06	1,359 18
	34,019 24	58,566 42	28,981 67	4,434 49
	<u>\$ 51,534 31</u>	<u>\$ 77,127 45</u>	<u>\$ 51,065 22</u>	<u>\$ 25,472 08</u>

A Section 10 (3) of the Fisheries Prices Support Act, c. 42, 1944-45 as amended, directs that "There shall be kept by the Minister of Finance an account called the Fisheries Prices Support Account to which shall be charged all expenditures by the Board other than the aforesaid administrative expenditures, and to which shall be credited all proceeds of sale of fisheries products, which proceeds shall be available in the Account to pay for further expenditures of the Board: Provided that the net operating profit of the Board in each fiscal year, as reflected in the said Account, shall be deposited to the credit of the Consolidated Revenue Fund, as revenue: and provided further that the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose".

Credits in the account include the amount of the net loss for the previous fiscal year of \$869,793.45 as provided through Vote 686.

Of accounts receivable totalling \$1,812.50 in respect of the East Coast Canned Fish Support Program (1948-49), \$1,078.78 was received on account. The balance of \$733.72 represents an adjustment for fish of sub-standard quality and was the final loss on this program.

P.C. 3163, June 29, 1950, authorized the purchase from Newfoundland fishermen of not more than 16,000 quintals of the 1949 catch of salted codfish. The net operating loss in respect of this project amounted to \$82,564.52.

In connection with certain varieties of seals taken in Saguenay County and the Magdalen Islands in the Province of Quebec during the winter of 1949-50 and the spring of 1950 and sold in the natural (unprocessed) state, P.C. 4632, September 25, 1950, approved the prices as prescribed by the Board for these fisheries products and payment to the producers thereof of "the difference between the prescribed price and the average price, as determined by the Board, at which such products were sold during the spring of 1950, if the average price is below the prescribed price". Total payments amounted to \$5,342.

The closing balance represents the amounts as detailed above and a Parliamentary appropriation to provide for the net losses will be applied for in 1951-52.

Statements showing the financial position of the Board as at March 31, 1951 and operations for the year ended on that date are shown as an appendix to this section, see page G-22.

B With the fulfilment of the agreement between Fisheries Research Board and the Province of British Columbia for the sharing of expenses incurred in connection with investigations conducted by the Board's Nanaimo Station, the account is now closed.

C The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year, balances due are transferred from the respective votes to these accounts.

D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

E Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to the contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1950-51 in respect of this Department.

F All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

G Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	11,660 74	4,209 44
Previous Years—Collectable	736 59	642 13
—Uncollectable	39 56	39 56
	<u>\$ 12,436 89</u>	<u>\$ 4,891 13</u>

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of those employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

It should be noted that the names of employees of the International Fisheries Commission (Halibut) and the International Pacific Salmon Fisheries Commission are not included in the following lists of departmental employees, but are shown under the relevant votes, as the expenses of these Commissions are shared with the United States of America.

DEPARTMENT OF FISHERIES

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bates, S., Deputy			Lewis, J. N.	5,208 00	
Minister	\$ 12,000 00	\$ 1,177 14	Lynch, H. A.	5,760 00	1,328 15
Baker, L. E.	7,080 00	1,051 49	MacKenzie, W. C.	5,208 00	646 35
Barry, A. L.	5,880 00		McArthur, I. S.	7,080 00	1,155 38
Bradbury, L. S.	6,180 00	513 65	Ozere, S. V.	6,480 00	
Clark, G. R.	8,000 00	1,028 05	Pritchard, A. L.	7,080 00	1,297 12
Dempsey, H. V.	5,040 00	1,746 24	Sprules, W. M.	5,400 00	
Drover, G. M.	5,088 00	581 35	Walters, P. W.	6,180 00	1,167 71
Fraser, E. D.	6,180 00	896 72	Whitmore, A. J.	6,180 00	1,460 80
Harrison, F. A.	5,208 00	601 92	Wooding, F. H.	5,040 00	770 07
Lamb, J. J.	5,208 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adamson, G. M.	\$ 830 21	Burrows, J. M.	815 03	Ferrier, W. M.	1,236 47
Albert, J. A.	785 18	Butler, R. L.	1,017 49	Filleul, P. E.	1,478 28
Anderson, B. A.	794 63	Butt, A.	511 97	Fitzgerald, A. P.	961 11
Andrews, A.	944 24	Caissie, J. L. W.	1,107 90	Fleury, J. B.	1,063 90
Anthony, W.	750 38	Campbell, M. H.	1,475 26	Flewelling, D. L.	937 09
Armstrong, S. G.	1,544 89	Campbell, N. W.	1,074 45	Found, H. R.	1,282 75
Arsenault, J. W.	984 19	Canning, W. F.	619 56	Fox, R. L.	870 64
Arseneau, F. A.	774 64	Carr, H. V.	810 00	Fralick, A. W.	1,215 63
Arseneault, J. C.	883 94	Catt, J.	683 65	Fraser, A. B.	507 64
Arseneault, L. N.	678 69	Churchill, R. E.	751 72	Fraser, M. P.	1,109 32
Atkins, M.	1,507 84	Clawson, E. A.	791 45	Frigault, A. J.	535 51
Atkinson, K. B.	930 90	Clay, C. H.	792 26	Fullerton, W. A.	839 31
Bacon, C.	520 69	Collette, T. C.	592 78	Geldart, J. H.	940 09
Badcock, C.	739 50	Collie, R. S.	812 13	Gelley, L. J.	666 05
Bagnell, C. E.	586 41	Collins, J. F.	1,256 75	Giles, E. G.	1,054 15
Balcom, J. H.	1,101 42	Comeau, H. A.	1,112 30	Gilmore, J. F.	602 63
Bannister, P. J.	584 01	Comeau, J. F.	708 61	Gow, G. F.	1,488 70
Barnes, B.	1,007 12	Comeau, J. M.	913 80	Grant, G. L.	594 66
Barnes, M.	1,132 67	Comeau, L. R.	881 81	Grey, G. W.	1,705 12
Barrie, C. G.	870 74	Connolly, F. A.	1,442 88	Gudewill, L. R.	603 13
Barry, J. A.	1,029 96	Connor, J. W.	672 89	Guignard, C.	722 04
Bates, K. E.	705 51	Curwin, W.	691 10	Hamilton, L.	929 29
Beadnell, J. H.	1,459 86	Dalley, J. E.	1,138 27	Hamilton, L. P.	955 30
Beaver, E. G.	715 78	Dane, H. G.	1,164 57	Hanlon, T. A.	792 28
Bedford, E. I.	578 55	Danson, J. K.	522 35	Harris, W. G.	625 66
Bell, M. B.	2,220 07	Darrach, L. D.	935 51	Harvey, T. G.	695 47
Bennett, J.	806 51	Darrow, F. E.	1,116 51	Hawkins, D. L.	1,125 43
Black, T. C.	913 62	Davidson, H. W.	711 10	Hawley, J. B.	1,150 28
Blundon, A.	588 43	Davidson, J.	1,077 27	Hawthorne, J. W.	629 35
Boudreau, G.	1,166 78	Day, L. A.	642 05	Hayes, W. E.	1,295 81
Bourgeois, J. A.	649 32	Delancey, A.	622 15	Henneberry, J. P.	778 53
Bourque, P. H.	1,101 47	D'Entremont, B. L.	1,170 49	Hewlin, J. E.	507 03
Brackett, D.	657 35	Doig, D. G.	675 98	Hills, A. P.	1,164 06
Bradley, W. J.	1,084 15	Doucette, J. G.	1,007 79	Hiscock, A.	906 45
Breau, F. J.	1,101 64	Duffy, J. A.	1,317 59	Hitchcock, J. H.	500 48
Breau, Z. J.	1,062 84	Duggan, W. N.	1,030 37	Holland, J. D. C.	833 35
Bright, O.	970 47	Dyson, J. B.	910 04	Hollis, C. C.	1,111 62
Brown, J.	531 21	Edgecombe, W.	1,360 57	Holmes, D. F.	997 02
Brownlee, W. J.	512 97	Elliot, E. L.	708 88	Homans, R. E. S.	1,729 09
Buchanan, J. P.	655 49	Elliott, W. K.	1,269 68	Homans, S. J.	563 95
Bullerwell, G. M.	1,297 13	Ellis, I. W.	603 24	Horne, D. C.	732 20
Burbridge, R. H.	937 12	England, L. A.	995 52	Horne, E. A.	1,627 25
Burden, H.	620 30	Farrar, W.	1,100 92	Houston, W. R.	653 10
Burgess, C. D.	1,172 56	Farren, J. P.	1,083 33	Hudson, E. B.	1,370 93
Burns, D.	553 00	Ferguson, M. A.	901 75	Humphries, W. P.	535 67

	Travelling expenses		Travelling expenses		Travelling expenses
Hunter, B.	2,089 82	McIndoe, R. G.	644 94	Schnepper, F.	640 65
Hunter, E. G.	1,175 23	McIvor, W. G.	1,290 15	Scott, J. L.	870 82
Ingalls, S. K.	631 88	McKinnon, R. D.	1,068 55	Sears, B.	875 27
Johnston, B. G.	1,019 65	McLellan, P. A.	1,033 11	Sears, W.	546 21
Johnston, L. C.	846 97	McPherson, J.	539 36	Shaw, J. C.	1,187 72
Jones, L.	1,020 80	Meagher, J. M.	760 22	Shaw, R. F.	962 21
Joslin, J. W.	618 35	Messer, K. C.	1,347 84	Shea, E. G.	812 33
Joudrey, G. H.	1,054 28	Millar, G. S.	904 16	Shea, J.	565 75
Kavanagh, F. G.	871 43	Moors, A.	890 84	Sherman, A. A.	938 71
Keating, P.	935 65	Moran, J.	555 75	Sinclair, P.	1,201 32
Kent, B. A.	608 82	Morgan, G. R.	1,373 30	Smith, G. W.	1,284 15
Kieley, M.	828 87	Morrison, C. D.	1,128 69	Smith, P. W.	1,295 65
Kippen, B. C.	958 78	Morrison, R. P.	1,746 95	Smith, W. T.	735 54
Kuhn, H. C.	996 88	Morrison, W. J.	960 40	Sollows, C. R.	1,212 44
Lake, J. O. L.	801 93	Mullan, M. W.	1,155 69	Sollows, G. C.	1,517 61
Landry, C. E.	659 49	Murphy, A. J.	1,037 31	Sponagle, C.	572 05
Landry, L. J.	1,193 48	Murphy, A. R.	1,255 39	Stacey, D. L.	1,502 90
Larabee, J. J.	643 90	Murphy, L. J.	778 35	Stairs, D. G.	770 99
Larabee, N. N.	1,144 30	Murphy, W. A.	1,780 64	Stephen, J. E.	692 27
Larsen, F. M.	734 88	Murray, A. L.	669 09	Stevenson, R. L.	543 30
Latter, E. J.	671 13	Murray, P. D.	931 52	Stewart, N. F.	841 45
Laventure, H. A.	899 75	Neish, D. R.	598 46	Stokes, J. W.	975 65
Lavoie, C. R.	899 96	Nordlund, H. A.	1,189 54		551 97
Lawrence, B. G.	805 99	Olafson, B. K.	526 72	Summers, J. A.	711 48
Lees, E. C. A.	1,755 30	Opsal, R. M.	1,522 48	Swaine, F.	1,107 83
Levesque, A. D.	1,168 22	O'Toole, J. M.	1,559 25	Swanburg, K. B.	1,659 43
Lewis, E.	1,617 76	Outhouse, C. L.	947 93	Tait, J. F.	599 51
Lockman, J. F.	930 51	Palmer, C. R.	956 95	Taylor, R. B.	811 25
Lockwood, D.	927 09	Parks, G. F.	1,624 16	Taylor, R. S.	665 05
Logic, R. R.	1,295 04	Patten, G.	654 53	Taylor, T.	1,354 81
Long, R. G.	676 63	Pegg, B. L.	988 62	Terrio, A. E.	589 31
Lossier, J. J.	572 68	Perry, J. R.	606 78	Terry, R. E.	1,154 98
Lovitt, G. L.	554 10	Peters, J. B.	1,396 40	Thibault, J. H.	2,543 87
Lucas, K. C.	587 34	Peterson, C. B.	726 73	Thibodeau, R. J.	1,128 12
MacDonald, A.	1,182 36	Phelan, P. J.	776 08	Thomas, C. R.	1,091 49
MacDonald, C. B.	753 74	Pierce, W. E.	1,473 46	Thompson, D. L.	890 06
MacDonald, D. J.	611 10	Piercy, H. M.	632 25	Thompson, J. D.	576 67
MacDonald, H. W.	921 08	Pothier, H. H.	801 08	Tingley, F. A.	980 90
MacDonald, M. A.	939 47	Power, E. L.	707 63	Touchings, A. J.	1,177 16
MacDonald, W. A.	857 92	Proskie, J.	1,141 45	Turbide, A.	1,062 39
MacDuff, J. A.	1,862 65	Pushie, E. C.	927 50	Tuytens, J. P.	551 45
MacEwan, C.	1,645 43	Racey, R. S.	748 93	Vaughan, J. B.	970 16
MacEwen, G. F.	1,081 65	Reade, G. S.	1,665 66	Vautour, F.	531 93
MacInnis, C. J.	1,073 56	Rendell, G.	561 17	Vigneault, I. J.	902 71
MacInnis, J. G.	959 87	Reynolds, A.	867 15	Walters, A. M.	1,170 32
MacLean, J. W.	615 72	Rigby, O. A.	1,221 60	Watson, F.	1,149 71
MacLeod, H. W.	945 90	Ripley, L. C.	939 47	Watton, A. W.	780 52
MacLeod, J. A.	586 31	Roberts, W. W.	556 88	Watts, R. W.	939 00
MacLeod, R. S.	1,006 29	Robertson, E. S.	1,365 95	Watts, W.	674 21
MacMillan, H. D.	650 10	Robichaud, A. A.	555 75	Webber, R.	878 12
MacNeil, D. T.	1,105 80	Rogers, J. E.	587 74	Whalen, J. S.	624 77
Maguet, V.	830 83	Rogers, R. G.	752 53	Whitmore, V. B.	1,076 41
Manning, C. L.	943 82	Ronkev, A. L.	581 11	Whitney, C. R.	1,733 02
Manson, M. M.	887 19	Ross, D. M.	781 14	Whitty, G. J.	1,288 12
Manuel, M. M.	990 09	Ross, J. R.	919 59	Wilkie, A. K.	958 76
Marcenuk, J.	620 44	Rudge, F. W.	2,864 52	Williams, A. B.	891 54
Marchand, P. J.	1,477 82	Russell, E.	816 56	Willis, W.	1,112 04
Martin, P. C.	906 60	Ryan, G. J.	634 83	Wilson, C. C.	1,157 75
McAulay, W.	1,189 01	Saint Cyr, G.	708 70	Wilson, G. A. C.	719 51
McAvoy, J. F.	1,057 05	Sampson, R. F.	1,561 06	Wiseman, H.	545 33
McCann, G.	1,673 97	Savoie, R.	1,103 65	Wood, H. C.	530 95
McCarey, E. A.	1,319 25	Scargill, C. O.	634 89		

* Removal expenses.

FISHERIES RESEARCH BOARD OF CANADA

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bailey, B. E.	\$ 5,000 00		Nadeau, A.	5,600 00	1,816 46
Beatty, S. A.	7,100 00	\$ 1,651 94	Neave, F.	6,050 00	
Blair, A. A.	6,050 00		Needler, A. W. H.	7,100 00	3,561 34
Carter, N. M.	7,100 00	1,360 19	Ricker, W. E.	6,650 00	1,364 83
Castell, C. H.	5,300 00		Smith, M. W.	5,150 00	
Doan, K. H.	5,600 00	867 01	Sutherland, D. H.	7,080 00	1,305 58
Elson, P. F.	5,000 00	815 79	Tarr, H. L. A.	5,000 00	1,337 65
Foerster, R. E.	6,850 00	1,035 24	Templeman, R. W.	7,600 00	1,353 79
Hachey, H. B.	6,050 00	1,291 19	Tibbo, S. N.	5,000 00	1,918 58
Hart, J. L.	6,850 00	2,646 56	Tully, J. P.	5,850 00	1,238 91
Huntsman, A. G.	7,100 00	1,156 46	Vandenheuvel, F. A.	5,000 00	
Kerswill, C. J.	5,000 00	1,425 46	Wilder, D. G.	5,450 00	
Leim, A. H.	6,450 00		Wilson, H. A.	5,088 00	862 71
Medcoff, J. C.	5,000 00	1,137 18	Young, O. C.	6,650 00	2,717 02

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Arnason, B.	\$ 572 22	Godfrey, H.	979 35	Murray, R. C.	672 83
Aro, K. V.	583 58	Graves, P.	575 27	Partlo, J. M.	754 28
Chiasson, L. P.	740 62	Hanson, R. M.	554 83	Petite, C. E.	870 74
Coates, H. W.	761 30	Jones, I. M.	535 36	Pike, G. C.	641 50
Davidson, V. M.	703 98	Kennedy, W. A.	603 86	Sollows, K. G.	559 75
Doucett, C.	633 67	Lantz, A. W.	577 75	Sullivan, G.	524 86
Douglas, C. W.	653 77	MacKenzie, R. A.	743 74	Swain, L. A.	645 87
Fisher, H. D.	2,723 63	MacPhail, J. S.	625 29	Taylor, A. R. A.	611 35
Fitzgerald, D. N.	1,189 09	MacPherson, W. J.	1,917 58	Walsh, U. J.	880 00
Fjarlie, R. L. I.	717 57	Martin, W. R.	1,276 07	Withler, F. C.	817 73
Foley, M. A.	931 71	Milne, D. J.	807 93	Wood, A. L.	1,087 41

FISHERIES PRICES SUPPORT BOARD

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hopson, G. E.	\$ 5,208 00	\$ 2,189 34	Ransom, H. C. L.	5,980 00	
McInerney, B. P.	6,280 00	1,582 49	Rutherford, J. B.	5,880 00	810 99

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Batt, R. J. F.	\$ 684 40	Gosselin, R.	2,069 36	Jenkins, D. O.	1,416 33
Cadham, T. O.	525 26	Hannigan, T. J.	793 74	Sametz, Z. W.	622 71
Gordon, H. S.	1,105 97	Hanratty, D. B.	678 90	Trachtenberg, S.	884 42

NEWFOUNDLAND FISHERIES BOARD

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bradley, H. R.	\$ 6,500 00		Osmond, K. F.	5,850 00	915 66
Gushue, R.	15,000 00	\$ 1,574 14	(including terminable allowance \$1,770)		
(including allowance \$7,000)					

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Anderson, G. G.	\$ 573 58

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

British American Oil Co. Ltd., \$16,516.92; British Columbia Packers Ltd., Vancouver, \$15,657.25; Canada Packers Limited, \$17,876.81; Canadian National Railways, \$15,870.65; Canadian National Telegraphs, \$12,470.17; Fisher Scientific Company Limited, Montreal, \$11,587.44; Fishermen's Loan Board of Nova Scotia, \$13,263; Fishermen's Loan Board of New Brunswick, \$19,454.50; Fouke Fur Company, St. Louis, Mo., \$185,051.54; Foundation Maritime Ltd., Halifax, \$198,703.26; Furness, Withy and Co. Ltd., St. John's, \$12,905.43; Imperial Oil Limited, \$93,073.89; Irving Oil Company Ltd., Saint John, N.B., \$10,785.26; John Leckie Limited, Halifax, \$10,102.27; Maritime Central Airways Limited, Charlottetown, \$12,625.80; Martin-Schnauer Limited, Toronto, \$10,959.68; C. W. Martin and Sons, Ltd., London, England, \$13,778.44; Newfoundland Shipyards Limited, St. John's, \$101,752.14; Nova Scotia Yacht & Boat Builders Ltd., Mahone Bay, N.S., \$23,380; The Ontario Hughes-Owens Co. Limited, Ottawa, \$12,326.20; Pacific Drydock Company Limited, North Vancouver, \$10,798.29; Pictou Foundry and Machine Company Limited, Pictou, N.S., \$13,592.64; Prince Rupert Dry Dock and Shipyard, \$11,916.80; Queen Charlotte Airlines Ltd., Vancouver, \$46,270.41; W. Warren-Robar, Upper La Have, N.S., \$21,394.60; Rosamond Woolen Company Limited, Almonte, Ont., \$14,994.02; Shelburne Shipbuilders Limited, \$66,598.57; Shell Oil Co. of Canada Ltd., \$12,727.37; Sifton-Maxwell Limited, Vancouver, \$23,102.04; Star Shipyard (Mercer's) Limited, New Westminster, B.C., \$11,316.56; Stewart, Bowman, MacPherson Limited, Vancouver, \$30,161.85; Stright-MacKay, Ltd., Pictou, N.S., \$20,421; Swift Canadian Co. Ltd., \$10,059.89; Turner Contracting Company Limited, Nanaimo, B.C., \$15,805.90; Yarrows Limited, Victoria, \$13,940.23.

Appendix

FISHERIES PRICES SUPPORT BOARD

Financial Position as at March 31, 1951

Government of Canada:

Fisheries Prices Support Account—Working Capital Advances	88,640 24
<i>Deduct—</i>	
Net Loss for the year ended March 31, 1951	\$ 88,640 24

NOTE.—A Parliamentary Appropriation will be applied for in the fiscal year 1951-52, to recoup the "Fisheries Prices Support Account" for the Net Loss.

Statement of Operations for the year ended March 31, 1951

Newfoundland Salted Codfish Support Program

Receipts from Sales	35,605 76
<i>Deduct:</i>	
Purchases	85,247 25
Cartage and trucking	1,285 73
Drying process	1,179 32
Freight and express inward	4,694 12
Packaging	15,629 13
Storage and warehousing	7,957 77
Wharfage and stevedoring	1,971 72
Miscellaneous	205 74
Total Expenses	32,923 03
Total Cost of Purchases	118,170 28
Less: Value of goods distributed for agricultural purposes, etc.	40,963 58
	77,206 70
Less: Inventory as at March 31, 1951	nil
Cost of goods sold	77,206 70
Loss on Sales	41,600 94

DEPARTMENT OF FISHERIES

G—23

Disposal of fish other than sales:		
Newfoundland Government—for agricultural purposes	39,768 00	
Fish meal experiment	113 24	
Destroyed because of excessive deterioration in quality	125 98	
Loss on shrinkage	956 36	
		<hr/>
		40,963 58
Total Loss on Salted Codfish Support Program		<hr/>
Province of Quebec Hair Seal Support Program		82,564 52
Deficiency payments to producers		
		5,342 00
East Coast Canned Fish Support Program (1948-49)		
Final adjustment—allowance on Accounts Receivable (as at March 31, 1950)		
for fish of sub-standard quality		733 72
		<hr/>
Net Loss on 1950-51 Operations		\$ 88,640 24
		<hr/>

1950-51
PUBLIC ACCOUNTS

PART II
H

GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORS

Details of
EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	\$ 244,238 85

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
H-2	Stat.	The Governor General's Salary.....	48,666 66	48,666 66	48,666 66
H 2	Stat.*	Salaries of the Lieutenant-Governors.....	91,000 00	91,000 00	91,000 00
H-3	Stat.	Salary of the Secretary to the Governor General.	2,400 00	2,400 00	2,400 00
H-3	130	*Office of the Secretary to the Governor General. <i>Expenditures: from Appropriations not required for 1950-51.....</i>	117,065 00	102,172 19	98,944 65
					33,013 68
		Total Ordinary.....	\$ 259,131 66	\$ 244,238 85	\$ 274,024 99

* Complete title is shown in the following details.

The Governor General's Salary, Governor General's Act, c. 85, R.S.....\$ 48,666 66

Payment was made to His Excellency Viscount Alexander of Tunis.

Salaries of the Lieutenant-Governors, Salaries Act, c. 182, R.S., as amended

Payments were made as follows:

Name	Lieutenant-Governor of the Province of	Amount
The Hon. Sir Leonard Cecil Outerbridge	Newfoundland	9,000 00
The Hon. John A. D. McCurdy	Nova Scotia	9,000 00
The Hon. Joseph A. Bernard (Apr. 1 to Oct. 3)	Prince Edward Island	4,064 47
The Hon. T. W. L. Prowse (Oct. 4 to Mar. 31)	Prince Edward Island	3,935 53
The Hon. D. L. MacLaren	New Brunswick	9,000 00
The Hon. Sir Eugene Fiset (Apr. 1 to Oct. 2)	Quebec	5,053 74
The Hon. Gaspard Fauteux (Oct. 3 to Mar. 31)	Quebec	4,946 26
The Hon. Ray Lawson	Ontario	10,000 00
The Hon. Roland F. McWilliams	Manitoba	9,000 00
The Hon. John M. Uhrich	Saskatchewan	9,000 00
The Hon. John J. Bowlen	Alberta	9,000 00
The Hon. Charles A. Banks (Apr. 1 to Oct. 1)	British Columbia	4,524 20
The Hon. Clarence Wallace (Oct. 2 to Mar. 31)	British Columbia	4,475 80
		\$ 91,000 00

Salary of the Secretary to the Governor General, Salaries Act, c. 182, R.S. \$ 2,400 00

Payment was made to H. F. G. Letson.

Vote 130 Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at \$7,600 additional to salary authorized by R.S.C. Chap. 182

	Estimates	Allotments	Expenditures
Salaries	39,065 00	40,065 00	39,945 45
Printing, Stationery and Office Equipment	8,000 00	7,000 00	2,748 44
A Sundries	70,000 00	70,000 00	59,478 30
	<u>\$ 117,065 00</u>	<u>\$ 117,065 00</u>	<u>\$ 102,172 19</u>

As at March 31, 1951, there were 10 salaried employees being paid from this vote, of whom 8 were permanent and 2 temporary. A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: H. F. G. Letson, Secretary to the Governor General, \$10,000, (including \$2,400 charged to the above statutory appropriation); J. F. Delaute, \$6,480. Aides-de-Camp were paid \$4,300.

A A travelling allowance at the rate of \$50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to His Excellency Viscount Alexander of Tunis from this allotment.

1950-51
PUBLIC ACCOUNTS

PART II
I

DEPARTMENT OF INSURANCE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF INSURANCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	368,740 77
Revenues—	
Ordinary	4,514,628 25
Net Credit	\$4,145,887 48

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
I-2	131 687 591	Departmental Administration.....	354,927 00	343,714 95	298,376 27
I-3	132 688 592	Expenses of Work in the interests of Fire Pre- vention.....	27,272 00	25,025 82	12,249 29
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			860 00
			<u>\$ 382,199 00</u>	<u>\$ 368,740 77</u>	<u>\$ 311,485 56</u>

Votes 131, 687 and 591 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	270,227 00	270,227 00	259,431 43
A Printing, Stationery and Office Equipment	14,000 00	14,700 00	14,574 73
B Printing Annual Reports	46,000 00	49,100 00	49,100 00
C Travelling Expenses	17,500 00	13,100 73	12,851 61
D Valuation of Securities	5,700 00	6,299 27	6,299 27
Sundries	1,500 00	1,500 00	1,457 91
	<u>\$ 354,927 00</u>	<u>\$ 354,927 00</u>	<u>\$ 343,714 95</u>

This vote was provided for the cost of supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loans Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of excise taxes on insurance written in Canada or placed with unregistered companies.

As at March 31, 1951, there were 79 salaried employees being paid from this vote, of whom 57 were permanent and 22 temporary. A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: R. W. Warwick, Superintendent of Insurance, \$10,000; C. R. Brereton, \$7,320; G. C. Gardner, \$5,208; W. H. Gilliland, \$8,000; R. Humphrys, \$8,000; A. D. Jamieson, \$6,780; K. R. MacGregor, \$10,000; W. R. McDonald, \$6,780; K. M. McIlhath, \$7,080; J. R. E. Patterson, \$6,780; C. A. Ranson, \$6,780; A. G. Robertson, \$5,820; A. E. Roffey, \$5,208; H. W. Stinson, \$5,820; F. Stokes, \$5,400; A. D. Watson, \$8,000.

DEPARTMENT OF INSURANCE

I-3

- A B Payments were made to the Department of Public Printing and Stationery.
- C Travelling expenses of \$500 or over were paid to: C. R. Brereton, \$625.32; J. D. Finlayson, \$529.86; A. D. Jamieson, \$1,163.65; N. R. B. King, \$694.46; G. D. Linklater, \$700.38; W. R. McDonald, \$874.43; E. G. A. Palmer, \$1,573.08; D. E. Patterson, \$515.74; C. A. Ranson, \$1,146.49; A. G. Robertson, \$638.59; A. E. Roffey, \$632.73; H. W. Stinson, \$701.34; R. M. Werry, \$609.76.
- D Payments were made to: K. M. Pringle, \$3,500; Department of Public Printing and Stationery, \$2,799.27.

Votes 132, 688 and 592 Expenses of work in the interests of Fire Prevention

	Estimates	Allotments	Expenditures
Salaries	7,430 00	7,430 00	7,430 00
Allotted from Vote 104, Salaries, etc.	267 00	267 00	267 00
	7,697 00	7,697 00	7,697 00
A Printing, Stationery and Office Equipment	11,875 00	13,775 00	13,173 70
B Travelling Expenses	4,000 00	3,000 00	2,270 59
Fire Prevention Film	2,500 00	1,100 00	279 35
Sundries	1,200 00	1,700 00	1,605 18
	\$ 27,272 00	\$ 27,272 00	\$ 25,025 82

This vote was provided for administrative expenses and for the preparation and distribution of educational literature in connection with fire prevention work in Canada.

As at March 31, 1951, there were 2 salaried employees being paid from this vote, of whom 1 was permanent and 1 temporary. C. A. Thomson, Dominion Fire Commissioner, was receiving a salary of \$7,080 per annum on that date.

- A Payments were made to the Department of Public Printing and Stationery.
- B Travelling expenses in the amount of \$1,627.12 were paid to C. A. Thomson.

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Tax Revenue:		
A Tax on Insurance Premiums	4,228,254 71	3,789,456 49
Non-Tax Revenue:		
B Proceeds from Sales	8 08	17 00
C Services and Service Fees	286,365 18	234,077 30
D Miscellaneous	28	56
Total Ordinary	\$4,514,628 25	\$4,023,551 35

Details

Ordinary Revenue—	
Tax Revenue:	
A Tax on Insurance Premiums	4,228,254 71

Part III of the Excise Tax Act, c. 179, R.S., as amended, levied a tax on net insurance premiums received by companies authorized under the laws of Canada or any province thereof, of (a) 2 per cent on net premiums of companies, other than an association of persons formed on the plan known as Lloyds or an exchange; (b) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds and by every exchange. The tax does not apply to marine insurance. Under the same authority, a tax of 10 per cent was levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of Canada or any province thereof. For the fiscal year 1950-51, taxes on premiums of licensed companies amounted to \$4,221,600.58 and taxes on insurance carried with unauthorized companies to \$6,654.13.

This revenue was previously shown under the Department of Finance.

Non-Tax Revenue:

B Proceeds from Sales: Direct sale of publications 8 08

C Services and Service Fees:

Assessments on:

Insurance Companies	269,904 33
Loan Companies	5,575 35
Trust Companies	6,146 43
Small Loans Companies and money lenders	4,026 79

Total (revenue from assessments) 285,652 90

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by Canada during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

The amount assessed is determined as follows:

1949-50

Expenditures	298,376 27
Estimated rent, char services, lighting and sundries charged to Department of Public Works, Vote 290	23,789 12
Total Expenditures	322,165 39

Less:

Salaries on account of Civil Service Insurance administration, etc	17,311 49
Work done for other Departments, estimated	18,000 00
Revenue from sale of publications by Department of Public Printing and Stationery ..	581 00
Net penalties received	620 00
	36,512 49
Total to be assessed	\$ 285,652 90

Net penalties collected during the year 712 28

286,365 18

Gross penalties amounting to \$2,675 were received during 1950-51 from companies which did not file business statements within the time limit imposed under the terms of the Act. Rebates totalling \$1,962.72 were subsequently authorized by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, resulting in the net figure of \$712.28.

D Miscellaneous	28
Total Ordinary	\$4,514,628 25

Certified correct,

R. W. WARWICK,
Superintendent of Insurance.

OPEN ACCOUNTS

NOTE.—Marginal number and letter in parenthesis are from the Balance Sheet of the Government of Canada in Part I of this Report. This account was formerly shown under the Department of Finance.

	<u>Cr. Balance</u> <u>Mar. 31, 1950</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance</u> <u>Mar. 31, 1951</u>
[12] Insurance, Pension and Guaranty Accounts				
(b) <i>Insurance and Guaranty Funds—</i>				
Insurance Fund—Civil Service ..	\$ 23,796,403 46	\$ 610,315 10	\$ 2,012,716 20	\$ 25,193,804 56

The balance at the credit of the Fund increased by \$1,402,401.10. Credits include premiums, \$583,081.55, and interest at the rate of 6 per cent per annum amounting to \$1,425,937.47 which was charged to Interest on Public Debt. Debits include payments of death benefits in cash and instalments, \$535,105.58, and cash surrender values of \$73,512.34.

Comparative Statement of Accounts Receivable

	<u>March 31,</u> <u>1951</u>	<u>March 31,</u> <u>1950</u>
Previous Years—Uncollectable	\$ 365 28	\$ 365 28

1950-51
PUBLIC ACCOUNTS

PART II
J

DEPARTMENT OF JUSTICE
(including the Office of the Commissioner of Penitentiaries)

EXPENDITURES AND REVENUES.

OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

NOTE.—The following summaries and details of Expenditures, Revenues and Open Accounts do not include those of the Office of the Commissioner of Penitentiaries which begin on page J-12.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	4,608,575 39
Revenues—	
Ordinary	100,669 36
Net Charge	<u>\$4,507,906 03</u>

NOTE.—Revenues and Open Accounts are shown on page J-10 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
J-3		Stat. Minister of Justice—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
J-3		Stat. Solicitor General—Salary and Motor Car Allowance.....	4,193 54	4,193 54	12,000 00
A—DEPARTMENT					
J 3	133	Departmental Administration.....	270,421 00	257,301 26	233,746 62
J-4	134 689)	*Remission Service.....	129,038 00	95,116 26	84,472 80
J-4	135	Administration of Justice—			
		Miscellaneous Expenditure.....	10,000 00	9,480 69	10,000 00
J-4	136	Expenses of Litigated Matters.....	25,000 00	15,900 70	22,057 57
J-4	137	Annual contribution to the Canadian Law Library, London, England.....	750 00	335 44	631 06
J-4		Stat. Attendance, Judicial Committee of the Privy Council (Chap. 56, 1946).....	3,000 00	3,000 00	3,000 00
		Supreme Court of Canada—			
J-5	Stat.	Judges' Salaries.....	184,999 32	184,999 32	135,932 32
J-6	138	Administration.....	132,575 00	128,273 03	115,081 95
		Exchequer Court of Canada—			
J-5	Stat.	Judges' Salaries, including District Judges in Admiralty, and travelling allowances...	58,906 56	58,906 56	65,955 38
J-7	139	Administration.....	75,000 00	73,993 45	66,030 84
		Yukon Territorial Court—			
J-5	Stat.	Judge's Salary and travelling allowances....	7,913 01	7,913 01	
J-7	140 690)	Administration.....	10,460 00	9,852 87	4,525 40
		Other Courts—			
J-5	Stat.	Judges' Salaries and travelling allowances....	2,813,108 91	2,813,108 91	2,683,600 46
J-7	141	Payments of gratuities to the widows or other dependents of judges who die while in office..	15,000 00	13,555 55	14,888 87
J-8	142 691)	Combines Investigation Branch.....	237,669 00	221,134 47	168,815 52
J-8	143	Bankruptcy Act Administration.....	39,420 00	30,869 10	33,617 85
PENSIONS AND OTHER BENEFITS					
J-8		Stat. Pensions under the Judges Act.....	563,927 34	563,927 34	458,932 83

DEPARTMENT OF JUSTICE

J-3

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
GENERAL					
J-9	144	To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada.....	75,000 00	74,612 88	45,529 43
J-9	145	To provide for the Revision of the Criminal Code.....	50,000 00	22,772 92	21,236 80
J-9		Transfers from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance).....	7,328 09	7,328 09	76,037 75
Total Ordinary.....			<u>\$ 4,728,259 77</u>	<u>\$ 4,608,575 39</u>	<u>\$ 4,268,093 45</u>

* Complete title is shown in the following details.

Salary of Minister, Hon. S. S. Garson, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. S. S. Garson received travelling expenses of \$2,136.93, which were charged to Vote 133, \$2,019.43, and to Privy Council Office, Vote 101, \$117.50.

Salary of Solicitor General of Canada, Salaries Act, c. 12, 1931.....	\$ 3,494 61
Motor Car Allowance to Solicitor General of Canada, Appropriation Act, No. 5, c. 61, 1931.....	\$ 698 93

Pursuant to the provisions of the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 3857, August 7, 1950, the powers, duties and functions conferred upon or belonging to the Solicitor General under or by virtue of any statute, order in council or otherwise, and the control or supervision of any part of the public service now exercised by the Solicitor General, were transferred to the Minister of Justice.

Payments were made to Hon. Hugues Lapointe for the period April 1 to August 6.

A—DEPARTMENT

Vote 133 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	250,155 00	247,655 00	236,387 36
Printing, Stationery and Office Equipment	8,500 00	12,500 00	11,016 92
A Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	11,766 00	10,266 00	9,893 93
	<u>\$ 270,421 00</u>	<u>\$ 270,421 00</u>	<u>\$ 257,301 26</u>

As at March 31, 1951, there were 73 salaried employees being paid from this vote, of whom 33 were permanent and 40 temporary.

A Distributed as follows: travelling expenses, \$3,611.45; telegrams, \$1,340.86; telephone tolls, \$4,112.65; miscellaneous, \$832.02.

Votes 134 and 689 Remission Service, including remuneration to members of the Royal Canadian Mounted Police, other Police Forces and members of Social Welfare organizations (to be expended under Order in Council, and not to exceed \$5,400) for assistance to this Service, and an amount of \$17,165 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service.

	Estimates	Allotments	Expenditures
Salaries	91,131 00	91,131 00	69,762 04
Printing, Stationery and Office Equipment	2,000 00	3,000 00	2,089 51
Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	13,342 00	12,342 00	7,581 67
Remuneration to members of the Royal Canadian Mounted Police, other Police Forces and members of Social Welfare organizations, for Assistance	5,400 00	5,400 00	2,985 20
Reimbursement to the Royal Canadian Mounted Police Force for Assistance	17,165 00	17,165 00	12,697 84
	<u>\$ 129,038 00</u>	<u>\$ 129,038 00</u>	<u>\$ 95,116 26</u>

As at March 31, 1951, there were 24 salaried employees being paid from this vote, of whom 11 were permanent and 13 temporary.

Vote 135 Administration of Justice—Miscellaneous Expenditure 10,000 00
Expenditures \$ 9,480 69

A distribution of expenditures follows:

A Taking and transcribing evidence	8,621 49
Fees and expenses of alienists	250 00
Travelling expenses	609 20
	<u>\$ 9,480 69</u>

A Payments of \$500 or over were made to: G. O. Boisjoly, Quebec, \$1,021.08; G. Hambleton, Penticton, B.C., \$662.25; Official Court Reporters, Vancouver, \$1,069.50; H. O. Taylor, Toronto, \$544.50; C. Y. Vallee, Quebec, \$2,041.80.

Vote 136 Expenses of Litigated Matters..... 25,000 00
Expenditures..... \$ 15,900 70

Expenditures include: Bar fees, \$331; law stamps, \$915.30; legal fees and expenses, \$11,762.28, of which \$3,105.39 was paid to C. Russell and Company, London, England, \$2,603.41 to the Estate of the late H. A. Bergman, Winnipeg, and \$2,327.88 to H. B. Monk, Winnipeg.

Vote 137 Annual contribution to the Canadian Law Library, London, England..... 750 00
Expenditures..... \$ 335 44

Expenditures include a payment of \$229.36 to the Canadian Law Library, London, England and subscriptions of the Library for Canadian and "All England" Law Reports.

Attendance, Judicial Committee of the Privy Council (Chap. 56, 1946)..... \$ 3,000 00

Payment was made to Rt. Hon. Thibaudeau Rinfret, Chief Justice of Canada.

Supreme Court of Canada—Judges' Salaries.....	184,999 32
Exchequer Court of Canada—Judges' Salaries, including District Judges in Admiralty, and travelling allowances.....	58,906 56
Yukon Territorial Court—Judge's Salary and travelling allowances.....	7,913 01
Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 56, 1946, as amended	2,813,108 91
	<u>\$3,064,927 80</u>

JUDGES' SALARIES

Supreme Court of Canada: Chief Justice of Canada, \$25,000; 8 Puisne Judges, each \$20,000.

Exchequer Court of Canada: President, \$13,333.33; 4 Puisne Judges, each \$12,000.

District Judges in Admiralty of the Exchequer Court, 1 Judge in each District: Nova Scotia, New Brunswick, Quebec and British Columbia, each \$1,000; Prince Edward Island, \$800; Ontario, \$600; and 3 Judges in Newfoundland, each \$333.33.

Yukon Territorial Court—1 Judge, \$12,000.

Newfoundland: Chief Justice, \$13,333.33; 2 other Judges, each \$12,000; 5 District Court Judges, each \$6,666.66.

Nova Scotia: Chief Justice, \$13,333.33; Judge in Equity and 5 other Judges, each \$12,000; 7 County Court Judges, each \$6,666.66.

Prince Edward Island: Chief Justice, \$13,333.33; 2 other Judges, each \$12,000; 3 County Court Judges, each \$6,666.66.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the King's Bench Division, each \$13,333.33; 2 other Judges of the Appeal Division, and 3 other Judges of the King's Bench Division, each \$12,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 6 County Court Judges, each \$6,666.66.

Quebec: Chief Justice of the Court of King's Bench and Chief Justice of the Superior Court, each \$13,333.33; the Associate Chief Justice, \$13,333.33; 11 Puisne Judges of the Court of King's Bench and 41 Puisne Judges of the Superior Court, each \$12,000; Circuit Court of the District of Montreal, 2 Judges, each \$7,000.

Ontario: Chief Justice of Ontario and Chief Justice of the High Court, each \$13,333.33; 9 Justices of Appeal, each \$12,000; 16 other Judges of the High Court, each \$12,000; 63 Judges and Junior Judges of the County and District Courts, each \$6,666.66.

Manitoba: Chief Justice of Manitoba and Chief Justice of the Court of King's Bench, each \$13,333.33; 4 Judges of Appeal and 5 Puisne Judges of the Court of King's Bench, each \$12,000; 10 Judges and Junior Judges of the County Courts, each \$6,666.66.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each \$13,333.33; 4 Judges of Appeal and 6 other Judges of the Court of King's Bench, each \$12,000; 18 District Court Judges, each \$6,666.66.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each \$13,333.33; 4 Justices of Appeal and 5 Justices of the Supreme Court, each \$12,000; 12 Chief Judges and Judges of the District Courts, each \$6,666.66.

British Columbia: Chief Justice of British Columbia and Chief Justice of the Supreme Court, each \$13,333.33; 4 Justices of Appeal and 7 Judges of the Supreme Court, each \$12,000; 14 Judges and Junior Judges of the County Courts, each \$6,666.66.

Amendments to the Judges Act in the current fiscal year provided for certain increases in the number of Judges in the provinces of Newfoundland, Ontario and British Columbia. An appointment of a Judge was also made in an existing vacancy to the Yukon Territorial Court.

JUDGES' TRAVELLING ALLOWANCES

An amendment to The Judges Act, (c. 41, 1950), increased the per diem allowance of \$10 in cities and \$6 elsewhere to \$12 in cities and \$8 elsewhere. This is in addition to the moving or transportation expenses paid to a Judge of a Superior or County Court or a District Judge in Admiralty of the Exchequer Court during periods he is attending any place other than that at which he is, by law, obliged to reside. The per diem allowance is paid for each day or part of a day a Judge is absent from his lawful place of residence.

Each Judge of a District Court in Ontario receives \$500 per annum as a travelling allowance to cover all travel in his district.

Section 20 of the Act states that the travelling allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses". However, this does not apply to Judges travelling between Quebec and Montreal who are paid on a basis of \$25 per trip, nor to Judges travelling between Vancouver and Victoria who are paid on a basis of \$15 per trip.

PUBLIC ACCOUNTS, 1950-51: PART II

The following statement shows salaries and per diem and travelling allowances of Judges by courts:

	Judges' salaries	Per diem allowances	Travelling allowances	Total
Supreme Court of Canada	184,999 32			184,999 32
Exchequer Court of Canada	49,333 32	2,068 00	1,256 08	52,657 40
District Judges in Admiralty	6,191 16	24 00	34 00	6,249 16
Yukon Territorial Court	7,451 61		461 40	7,913 01
	247,975 41	2,092 00	1,751 48	251,818 89
Newfoundland:				
Supreme Court	37,333 32	260 00	96 95	37,690 27
Nova Scotia:				
Supreme Court	86,121 85	2,026 00	1,022 56	89,170 41
County Courts	46,666 20	3,720 00	1,825 96	52,212 16
Prince Edward Island:				
Supreme Court	37,333 32	258 00	142 31	37,733 63
County Courts	19,999 80	214 00	104 48	20,318 28
New Brunswick:				
Court of Appeal	37,333 32	1,492 00	589 07	39,414 39
Court of King's Bench	49,333 32	3,790 00	1,225 28	54,348 60
Divorce Court	499 92		499 92	499 92
County Courts	40,017 52	5,430 00	1,592 72	47,040 24
Quebec:				
Court of King's Bench	145,333 32	4,162 00	1,650 00	151,145 32
Superior Court and Circuit Court	513,904 18	22,226 00	5,933 79	542,063 97
Ontario:				
Court of Appeal	121,333 32	330 00	132 00	121,795 32
High Court	201,450 52	15,740 00	4,689 84	221,880 36
County Courts	317,844 49	5,396 00	2,384 34	325,628 83
District Courts	79,575 67	1,284 00	6,238 49	87,094 16
Manitoba:				
Court of Appeal	57,881 71			57,881 71
Court of King's Bench	73,333 32	1,542 00	1,222 94	76,098 26
County Courts	66,666 00	2,732 00	2,862 34	72,260 34
Saskatchewan:				
Court of Appeal	61,333 32			61,333 32
Court of King's Bench	76,333 32	4,162 00	1,820 49	82,315 81
District Courts	119,998 80	3,708 00	1,957 53	125,664 33
Alberta:				
Supreme Court, Appeal Division	61,333 32	1,986 00	648 40	63,967 72
Supreme Court, Trial Division	73,333 32	9,216 00	3,814 77	86,364 09
District Courts	72,369 65	5,698 00	3,452 18	81,519 83
British Columbia:				
Court of Appeal	61,333 32	5,326 00	240 00	66,899 32
Supreme Court	94,043 00	6,110 00	1,763 69	101,916 69
County Courts	90,393 36	12,204 00	6,254 27	108,851 63
	2,642,432 61	119,012 00	51,664 40	2,813,108 91
	\$2,890,407 92	\$ 121,104 00	\$ 53,415 88	\$3,064,927 80

Vote 138 Supreme Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries	79,625 00	79,625 00	79,625 00
Allotted from Vote 104, Salaries, etc.	13,500 00	13,500 00	12,363 30
	93,125 00	93,125 00	91,988 30
Printing, Stationery and Office Equipment	4,700 00	4,700 00	1,937 62
A Travelling Expenses and Sundries, including Books, Magazines, etc., for Judges, not exceeding \$450	2,250 00	2,250 00	2,032 18
Law Books and Books of Reference for Library, and Binding of same	20,000 00	20,000 00	19,814 93
B Printing and Binding Supreme Court Reports and Distributing Canada Law Reports	12,500 00	12,500 00	12,500 00
	\$ 132,575 00	\$ 132,575 00	\$ 128,273 03

As at March 31, 1951, there were 32 salaried employees being paid from this vote, of whom 25 were permanent and 7 temporary.

- A An increase in the amount provided for Books, Magazines, etc., for Judges, to \$900 was authorized by T.B. 391205 of June 26, 1950.
- B Receipts from sales of Supreme Court and Exchequer Court Law Reports totalled \$14,338 and were credited to Ordinary Revenue—Proceeds from Sales.

Vote 139 Exchequer Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries	48,545 00	48,645 00	48,487 19
A Court Officials' Travelling Expenses, Services of Sheriffs, Outside Court Reporters, etc.	16,000 00	13,900 00	12,714 04
Printing, Stationery and Office Equipment	2,000 00	4,000 00	2,411 90
Sundries, including \$300 for Judges' Books	1,005 00	1,005 00	380 32
B Printing and Binding Exchequer Court Reports	10,000 00	10,000 00	10,000 00
	<u>\$ 77,550 00</u>	<u>\$ 77,550 00</u>	<u>\$ 73,993 45</u>

As at March 31, 1951, there were 17 salaried employees being paid from this vote of whom 12 were permanent and 5 temporary.

- A Expenditures include: reporting of evidence, \$7,851.21, of which \$3,343.58 was paid to N. R. Butcher and Company, Toronto, \$1,095.53 to R. C. Sturgeon, Montreal, \$587.40 to B. P. Lake, Ottawa, \$580.80 to M. McNair, Fredericton and \$500.70 to R. N. Dickson, Toronto; sheriffs' and constables' fees, \$1,288.50.
- B See comment under preceding vote.

Votes 140 and 690 Yukon Territorial Court—Administration

	Estimates	Allotments	Expenditures
Salaries	4,860 00	4,860 00	4,860 00
Allotted from Vote 104, Salaries, etc.	300 00	300 00	204 00
	5,160 00	5,160 00	5,064 00
Allowances	1,800 00	1,800 00	1,720 16
Contingent Expenses	3,500 00	3,500 00	3,068 71
	<u>\$ 10,460 00</u>	<u>\$ 10,460 00</u>	<u>\$ 9,852 87</u>

Revenues arising from services provided through the above expenditures amounted to \$5,617.93, of which \$389.65 represented sheriffs' fees, and \$5,228.33, fines.

Vote 141 Payments of gratuities to the widows or other dependents of judges who die while in office.

Expenditures.....\$ 13,555 55

Widow of Judge of Superior Court of Quebec (P. E. Cote)	2,000 00
Widow of Judge of Superior Court of Quebec (P. F. Casgrain)	2,000 00
Widow of Judge of Superior Court of Quebec (A. Trahan)	2,000 00
Widow of Judge of District Court of Ontario (J. B. Moon)	1,111 11
Widow of Judge of County Court of Ontario (D. F. McCuaig)	1,111 11
Widow of Judge of County Court of Ontario (D. B. Coleman)	1,111 11
Widow of Judge of Court of Appeal of Manitoba (S. E. Richards)	2,000 00
Widow of Chief Judge of District Court of Alberta (J. W. McDonald)	1,111 11
Widow of Judge of County Court of British Columbia (P. P. Harrison)	1,111 11

\$ 13,555 55

PUBLIC ACCOUNTS, 1950-51: PART II

Votes 142 and 691	Combines Investigation Branch	Estimates	Allotments	Expenditures
	Salaries	123,669 00	112,669 00	103,523 01
A	Fees and Expenses of Legal Counsel, Accountants, Special Assistants, Reporters, Special Commissioners and Witnesses	85,000 00	96,500 00	94,915 63
	Printing, Stationery and Office Equipment	13,000 00	10,000 00	8,542 43
	Sundries	3,000 00	1,500 00	478 54
	Telephones, Telegrams and Postage	1,000 00	1,500 00	1,126 50
	Travelling Expenses	12,000 00	15,500 00	12,548 36
		<u>\$ 237,669 00</u>	<u>\$ 237,669 00</u>	<u>\$ 221,134 47</u>

As at March 31, 1951, there were 31 salaried employees being paid from this vote, of whom 22 were permanent and 9 temporary.

A Legal counsel: J. G. Ahern, Montreal, \$1,178.32; C. S. Blanchard, Calgary, Alta., \$19,324.30; D. D. Carrick, Toronto, \$7,122; G. Favreau, Montreal, \$3,368.75; J. M. Godfrey, Toronto, \$9,131.99; T. N. Phelan, Toronto, \$7,622.62; H. W. Riley, Calgary, Alta., \$14,128.33; sundries, \$85; total, \$61,961.31.

Reporters' fees and travelling expenses: W. M. Barnett, Calgary, Alta., \$1,026.25; Calgary Court Reporters, Calgary, Alta., \$7,510; Canadian Reporting Co., Ottawa, \$537; C. L. Empringham, Ottawa, \$5,067.78; E. L. Featherston, Ottawa, \$574.55; sundries, \$1,207.79; total, \$15,923.37.

P.C. 2991, June 16, 1950 and P.C. 53/3393, July 13, 1950 authorized payment to the Hon. Mr. Justice J. H. MacQuarrie, W. A. Mackintosh, George F. Curtis and Maurice Lamontagne, of \$40 per day (except to the Hon. Mr. Justice J. H. MacQuarrie) and actual living and travelling expenses, while absent from their normal places of residence and engaged as a Committee to study and report upon the Combines Investigation Act and related legislation. The effective date was June 26 for Maurice Lamontagne and May 1 for the other members.

Payments under the above authorities were made as follows: Hon. Mr. Justice J. H. MacQuarrie, Halifax, travelling expenses, \$1,342.10; W. A. Mackintosh, Kingston, Ont., fees, \$640, travelling expenses, \$251.82; George F. Curtis, Vancouver, fees, \$1,820, travelling expenses, \$2,540.52; Maurice Lamontagne, Quebec, fees, \$5,880, travelling expenses, \$1,247.15; total \$13,721.59.

Fees and expenses of witnesses were \$3,206 and sundry expenses, \$103.36.

The total expenditures of the Committee in the current fiscal year were \$13,721.59.

Revenues arising from prosecutions under the Act amounted to \$44,735.84.

Vote 143	Bankruptcy Act Administration	Estimates	Allotments	Expenditures
	Salaries	30,920 00	30,920 00	29,536 89
	Printing, Stationery and Office Equipment	2,500 00	2,500 00	1,225 63
	Travelling Expenses	1,000 00	1,000 00	
	Investigations, Legal Costs, Sundries and Other Unforeseen Contingencies	5,000 00	5,000 00	106 58
		<u>\$ 39,420 00</u>	<u>\$ 39,420 00</u>	<u>\$ 30,869 10</u>

As at March 31, 1951, there were 9 salaried employees being paid from this vote, of whom 7 were permanent and 2 temporary.

Bonds amounting to \$155,000, representing securities furnished by authorized trustees under the Act, are held in the custody of the Minister of Finance.

Revenues arising from services provided through the above expenditures amounted to \$35,610.29 of which \$5,016.25 represented Trustees' licence fees, and \$30,594.04, levies under the Bankruptcy Act.

PENSIONS AND OTHER BENEFITS

Pensions under the Judges Act, c. 56, 1946. \$ 563,927 34

The amounts paid in respect of the Supreme Court of Canada, Exchequer Court of Canada and the various Provincial Courts under Federal jurisdiction are given below, with the number of pensions shown in parentheses.

Supreme Court of Canada (2)	\$ 18,555 48	Quebec (20)	83,831 89
Exchequer Court of Canada (1)	2,666 64	Ontario (32)	115,000 55
Newfoundland (1)	3,036 96	Manitoba (10)	42,005 59
Nova Scotia (8)	37,999 15	Saskatchewan (16)	117,113 42
Prince Edward Island (2)	12,999 72	Alberta (14)	83,657 57
New Brunswick (6)	17,295 72	British Columbia (10)	29,764 65

GENERAL

Vote 144 To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada	75,000 00
Expenditures	\$ 74,612 88

P.C. 3596, July 20, 1949, authorized the appointment of five members of the Statute Revision Commission to serve without remuneration.

A distribution of expenditures follows:

Salaries	41,592 08
Printing and Binding of the Revision, Classification and Consolidation of the Public General Statutes	32,686 28
Printing, Stationery and Office Equipment	334 52
	\$ 74,612 88

As at March 31, 1951, there were 9 temporary salaried employees being paid from this vote.

Expenditures of the Commission to date were \$125,734.19.

Vote 145 To provide for the Revision of the Criminal Code	50,000 00
Expenditures	\$ 22,772 92

P.C. 527, February 3, 1949, authorized the establishment, as of January 31, 1949, of a Commission to be known as the Criminal Code Revision Commission to prepare and submit to the Minister of Justice a revision and consolidation of the Criminal Code. It further authorized the appointment of a consulting counsel to the Commission and a committee to be known as the Criminal Code Revision Committee to assist the Commission. The members of both the Commission and the Committee were to be paid their travelling and living expenses while absent from home in connection with the revision, and all expenses were to be charged to moneys appropriated by Parliament for this purpose.

The Committee was reorganized by P.C. 68/4633 of September 26, 1950, effective August 8, 1950, for the purpose of conducting an intensive study of the work accomplished by the said Commission and Committee and of advising the Commission thereon. It was to consist of A. A. Moffat employed on a full time basis at \$10,000 per annum; His Honour Judge Robert Forsyth; Harry J. Wilson \$4,000 per annum, part-time basis effective September 1, 1950 and Hon. Mr. Justice Fernand Choquette.

The members of the Committee were to be paid actual travelling and living expenses incurred while absent from their normal places of residence in connection with their duties.

A distribution of expenditures follows:

Salaries	16,511 70
A Travelling Expenses	5,966 44
Printing, Stationery and Office Equipment	276 85
Sundries	17 93
	\$ 22,772 92

As at March 31, 1951, there were 4 temporary salaried employees being paid from this vote.

A Travelling expenses include the following payments: Hon. Mr. Justice Fernand Choquette, Quebec, \$529.65; His Honour Judge Robert Forsyth, Toronto, \$633.17; Chief Justice W. M. Martin, Regina (a member of the Commission), \$1,004.25; A. A. Moffat, Winnipeg, \$1,465.50; Harry J. Wilson, Edmonton, \$1,629.08.

Transfers from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	7,328 09
Expenditures	\$ 7,328 09

Details of expenditures follow:

	Authority	Transfer	Expenditure
T.B. 387372, March 29, 1950		600 00	600 00
Expenses in connection with the Japanese Property Claims Commission. Total expenditures of the Commission amounted to \$188,128.12.			
T.B. 389344, May 9, 1950		6,728 09	6,728 09
T.B. 396907, October 19, 1950			
Expenses in connection with espionage prosecutions.			
		\$ 7,328 09	\$ 7,328 09

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	5,016 25	4,690 00
B Proceeds from Sales	14,338 00	13,528 00
C Services and Service Fees	389 65	88 25
D Refunds of Previous Years' Expenditure	367 25	1,587 43
E Miscellaneous	80,558 21	14,073 55
Total Ordinary	<u>\$ 100,669 36</u>	<u>\$ 33,937 23</u>

Details

Ordinary Revenue—	
A Privileges, Licences and Permits: Bankruptcy—Trustees' licence fees	5,016 25
B Proceeds from Sales: Canada Law Reports	14,338 00
C Services and Service Fees: Sheriff's fees, Yukon Territory	389 65
D Refunds of Previous Years' Expenditure	367 25
E Miscellaneous: Yukon Territorial Court, fines, \$5,228.33; Bankruptcy Act, levies, \$30,594.04; Combines Investigation Branch, prosecutions, \$44,735.84	80,558 21
Total Ordinary	<u>\$ 100,669 36</u>

Certified correct.

F. P. VARCOE,

Deputy Minister of Justice.

OPEN ACCOUNTS

NOTE.—Marginal number and letter in parenthesis are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[14] Sundry Suspense Accounts				
(c) Miscellaneous—				
Department of Justice Suspense		\$ 8,780 10	\$ 8,780 10	

Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Varcoe, F. P., Deputy Minister	\$ 15,000 00	\$ 1,036 14*	Anger, H. D.	9,000 00	
Jackett, W. R., Asst. Deputy Minister ...	10,000 00	1,359 45†	Belleau, G.	5,520 00	1,088 52
Fontaine, P., Asst. Deputy Minister	8,000 00		Blair, D. G.	6,000 00	
			Campbell, W. K. ...	5,712 00	
			Dreidger, E. A.	10,000 00	
			Francis, J.	7,500 00	

DEPARTMENT OF JUSTICE

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	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gallagher, M. F.	8,000 00	1,377 36	Olmsted, R. A.	8,000 00	
Garipey, W.	5,000 00		Plante, M.	5,000 00	
Godbout, B.	5,580 00		Powell, A. G.	5,208 00	1,044 20
Henry, D. H. W.	6,000 00		Quigg, S.	5,000 00	
Henry, H. R. L.	6,500 00		Quinlan, J. J.	5,940 00	573 57
Hobden, J. D.	6,480 00	1,159 25	Riley, C. G.	5,000 00	
Laidlaw, A. H. M.	5,000 00		Ryan, L. J.	5,000 00	
Leduc, P.	7,500 00		Spankie, R. M.	5,520 00	2,145 44
MacDonald, T. D.	12,000 00	917 56	Tremblay, G. A.	6,480 00	
MacLeod, A. J.	6,000 00		Vogel, R.	5,472 00	
Martin, J. C.	5,000 00		Whiteley, A. S.	6,780 00	741 23
Mundell, D. W.	10,000 00				

* Including \$65.30 charged to Privy Council Office, Vote 101.

† Including \$408.46 charged to Department of National Revenue, Taxation Division, Vote 263.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Barnes, A. C.\$	976 80	Davidson, R. M.	840 02	Rankin, D. A.	613 42
Beauchemin, M. J. ..	574 83	Eaton, K. E.	813 64	Ritchie, M. E.	2,328 33
Constantineau, I. ..	1,015 45	Milner, R. I.	1,241 91	Sommerfeld, S. F. ...	743 20

Suppliers receiving \$10,000 or over from this Department

Government of Canada—Department of Public Printing and Stationery, \$84,293.10.

OFFICE OF THE COMMISSIONER OF PENITENTIARIES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	7,798,103 14
Revenues—	
Ordinary	370,799 58
Net Charge	<u>\$7,427,303 56</u>

NOTE.—Revenues are shown on page J-17 and Open Accounts on page J-18 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
B—PENITENTIARIES					
J-12	146	*Administration	266,930 00	261,137 38	220,829 34
J-13	147	*Operation and maintenance of penitentiaries...	7,751,680 00	7,083,864 84	6,179,479 65
	692				
J-17	148	*To provide for the establishment and construction by contract of a new institution in the Province of Quebec	765,000 00	451,312 98	92,537 97
	693				
PENSIONS AND OTHER BENEFITS					
J-17	Stat.	Pension to Mrs. Alice Joynson	500 00	500 00	500 00
J-17	Stat.	Pension to Mrs. Violet L. Jenkin	600 00	600 00	600 00
J-17	Stat.	Pension to Mrs. Jean Laird Farrell	600 00	600 00	600 00
J-17	149	Pension to William Tatton	564 00	87 94	564 00
<i>Expenditures: from Appropriations not required for 1950-51</i>					195,881 80
Total Ordinary			<u>\$ 8,785,874 00</u>	<u>\$ 7,798,103 14</u>	<u>\$ 6,690,992 76</u>

* Complete title is shown in the following details.

B—PENITENTIARIES

Vote 146 Administration of the Office of the Commissioner of Penitentiaries, including \$35,000 for Grants to recognized Prisoners' Aid Societies, as may be approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries	192,430 00	206,930 00	206,930 00
Allotted from Vote 104, Salaries, etc.	3,500 00	3,500 00	3,217 45
	<u>195,930 00</u>	<u>210,430 00</u>	<u>210,147 45</u>
Travelling Expenses	20,000 00	14,000 00	10,972 05
Printing, Stationery and Office Equipment	10,000 00	10,500 00	10,491 05
Sundries	6,000 00	3,500 00	2,276 83
A Grants to recognized Prisoners' Aid Societies	35,000 00	28,500 00	27,250 00
	<u>\$ 266,930 00</u>	<u>\$ 266,930 00</u>	<u>\$ 261,137 38</u>

As at March 31, 1951, there were 69 salaried employees being paid from this vote, of whom 40 were permanent and 29 temporary.

A Grants authorized by individual Orders in Council were made as follows: The Canadian Penal Association, Toronto, \$1,000; The Canadian Welfare Association (Prisoners' Aid Branch), Winnipeg, \$3,000; John Howard Society of Nova Scotia, \$1,000, New Brunswick, \$500, Quebec, \$750, Ontario, \$7,000, Saskatchewan, \$1,000, Alberta, \$2,000, British Columbia, \$3,000, Vancouver Island, \$500; La Societe d'Orientation et de Rehabilitation Sociale, Montreal, \$5,000; La Societe de Readaptation Sociale, Quebec, \$500; Salvation Army Aid Service, \$2,000.

Votes 147 and 692 Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries

	Estimates	Allotments	Expenditures
Salaries	3,448,263 00	3,523,263 00	3,520,459 03
A Retiring Allowances	23,350 00	20,350 00	19,002 99
B Uniforms	129,840 00	129,840 00	104,132 22
C Messing	86,000 00	86,000 00	83,079 50
Printing, Stationery and Office Equipment	36,961 00	36,961 00	23,971 04
D Other Administrative Charges	72,425 00	72,425 00	60,275 36
E Maintenance of Convicts	1,582,973 00	1,579,973 00	1,514,561 80
F Discharge Expenses	80,400 00	80,400 00	80,087 81
G Operating Expenses	859,678 00	859,678 00	777,836 71
Maintenance of Fixed Assets	241,677 00	241,677 00	184,113 25
Acquisition or Construction of Buildings and Works	644,305 00		
Dorchester:			
Conversion and Extension of Old Chief Keeper's Department to Shops		13,224 15	8,566 07
Vocational Training Shops		10,000 00	
New Dairy Barn		9,689 16	4,917 23
Projects under \$5,000		18,518 22	7,721 97
		51,431 53	21,205 27
St. Vincent de Paul:			
Conversion of Old Boiler Room for New Shops		20,000 00	17,143 31
Contract: Dominion Bridge Company Limited, \$7,260; for fabricating and supplying the structural steelwork for workshop building. Payment was made in full.			
Electrical Installations		18,078 80	9,496 87
Service Lines		10,656 36	3,888 09
New Housing		7,139 11	5,097 52
Alterations to Shop "M"		5,344 84	2,632 26
Remodelling Kitchen		5,000 00	2,922 76
Projects under \$5,000		19,274 25	11,620 13
		85,493 36	52,800 94
Kingston:			
Dissociation Cell Block		10,505 95	8,220 05
Revamping Electric Lines		9,186 57	7,880 84
Boiler Room Alterations		5,315 40	2,222 19
Projects under \$5,000		10,814 57	5,267 77
		35,822 49	23,590 85
Collin's Bay:			
Construction of Power Plant C-3		116,079 88	99,823 22
Expenditures on this project to date were \$295,705.02.			
Contract (1949-50): Schuett Construction Co., Ltd., \$40,482; payments, including final payment, \$10,107.			
Excavation, concrete for boiler house and track hopper including re-inforcing steel together with land-tile and drain.			

PUBLIC ACCOUNTS, 1950-51: PART II

	Estimates	Allotments	Expenditures
Contract (1949-50): Atlas Asbestos Co., Ltd., \$20,860; payments, including final payment, \$11,860. Supplying and erecting asbestos roofing, siding and insulation for roof and walls.			
Contract: Mahoney & Rich Ltd., \$5,500; to transfer two boilers. Payment was made in full.		26,671 17	16,603 11
Cell Block B-3		26,280 08	25,172 05
Construction of Garage		10,700 00	5,037 61
New Paint Shop		7,000 00	5,281 91
Electrical Distribution System		6,439 55	6,420 37
Renovation of Kitchen		5,346 26	4,198 18
Construction of Staff House		5,000 00	4,503 47
Farm Drains and Rental of Ditcher		5,000 00	2,862 05
Service Lines		13,280 62	6,403 26
Projects under \$5,000		221,797 56	176,305 26
Manitoba:			
New Staff Houses		13,887 33	5,089 32
New Classroom, Library and Chief Keeper's Department		10,600 00	8,572 86
Dissociation Cell Block		6,899 88	5,233 47
New Administrative Building		5,004 99	186 61
Projects under \$5,000		20,184 92	5,924 51
		56,577 12	25,011 81
Saskatchewan:			
Dairy Barn and Milk House		8,445 79	7,739 96
Service Lines		7,500 00	5,045 32
Projects under \$5,000		10,577 66	6,543 60
		26,523 45	19,328 88
British Columbia:			
Provision of Accommodation for Doukhobors including Grading, Fencing and all services		76,300 00	74,701 41
Contract: Armo Drainage & Metal Products of Canada, Ltd., \$39,630.83 for prefabricated buildings. Payment was made in full.			
Alterations to Hospital		9,790 29	5,336 81
Extension to Laundry		9,465 16	8,467 31
Development of Exercise Grounds		8,750 00	8,302 91
Projects under \$5,000		8,354 04	6,186 61
		112,659 49	102,995 21
Total Acquisition or Construction, etc.	644,305 00	590,305 00	421,238 21
H Acquisition of Equipment	365,128 00	350,128 00	264,988 81
Livestock Purchases	30,680 00	30,680 00	30,118 01
Industrial Contracts (Recoverable)	150,000 00	150,000 00	
	<u>\$7,751,680 00</u>	<u>\$7,751,680 00</u>	<u>\$7,083,864 81</u>

As at March 31, 1951, there were 1,440 salaried employees being paid from this vote, of whom 1,057 were permanent and 383 temporary.

Free quarters, the annual rental values of which range from \$72 to \$300, are furnished to 81 employees of the various penitentiaries. The number provided with such accommodation is shown in parentheses: Dorchester (6); St. Vincent de Paul (6); Kingston (15); Collin's Bay (5); Manitoba (42); Saskatchewan (5); British Columbia (2).

P.C. 34/2166, May 14, 1948, authorized an allowance of \$25 per month, effective April 1, 1948, in lieu of quarters to G. R. Forneret, St. Vincent de Paul, until suitable accommodation is available. The expenditure in this case was charged to Salaries.

A Gratuities on retirement were paid under section 37 of the Penitentiary Act, c. 6, 1939, as amended, to J. B. L. Desrochers, St. Vincent de Paul, \$6,808.33; L. I. Walker, Kingston, \$8,078.66. Six death gratuities totalling \$4,116 were paid under section 38 of the Act.

B Uniforms for officers are made in the penitentiaries.

C Included in this expenditure is the cost of serving one meal per day to officers on duty.

D Expenditures were mainly for travelling expenses, duty training of officers, telephones, telegrams and postage and also include the following grants in lieu of public school taxes: Dorchester, \$1,000; St. Vincent de Paul, \$500; Manitoba, \$2,550. P.C. 3455, July 19, 1950, revoked the authority for the payment of further grants and prescribed regulations governing the payment of school fees and transportation costs in respect of the children of certain employees who reside on Government property. Payments under the new regulations were: Kingston, \$181.50.

E Expenditures comprise the following: clothing, \$212,283.52; rations, \$917,855.57; other maintenance, \$384,422.71, including care of patients in mental hospitals, \$30,717.25, medical and surgical fees, \$8,811.50, hospital expenses, \$12,797.13, X-ray, \$2,431.75, eye-specialists' fees, \$3,714.50, optical supplies, \$3,092.61, and dentists' fees and laboratory work, \$13,299.

Farm produce valued at \$188,924.81 grown and consumed at the penitentiaries was charged to rations and credited to Ordinary Revenue, Proceeds from Sales.

The remuneration accumulated to the credit of 1,886 convicts discharged during the year, amounting to \$76,989.34 is included in other maintenance. Against this amount, the sum of \$45,883.78 covering the cost of tobacco, smokers' supplies, etc., consumed by the convicts during the period of their incarceration was debited, and the balance, \$31,105.56 was paid to them in cash.

F Discharge expenses consist of the cost of wearing apparel, \$63,276.95; transportation to point of sentence, \$16,599.59; sundry, \$211.27.

G Expenditures include the following:—

Fuel: Dorchester, \$48,356.26; St. Vincent de Paul, \$127,714.71; Kingston, \$46,276.41; Collin's Bay, \$34,776.76; Manitoba, \$35,937.39; Saskatchewan, \$34,215.03; British Columbia, \$40,252.82; total \$367,529.38.

Electric Current: Dorchester, \$13,298.63; St. Vincent de Paul, \$14,605.37; Kingston, \$9,370.80; Collin's Bay, \$4,916.69; Manitoba, \$10,094.06; Saskatchewan, \$13,862.16; British Columbia, \$14,866.86; total, \$81,014.57.

Gasoline: Dorchester, \$2,572.10; St. Vincent de Paul, \$5,772.78; Kingston, \$2,431.20; Collin's Bay, \$3,510.13; Manitoba, \$2,014.94; Saskatchewan, \$2,734.50; British Columbia, \$1,251.88; total, \$20,287.53.

H Purchases of \$1,500 or over were as follows:

Dorchester: 1 rotary oven, \$6,591.49; 1 tractor, \$1,502.15.

St. Vincent de Paul: 1 canopy and exhaust system, \$7,700; 1 portable air compressor, \$3,384; 1 welter model H, \$2,140.56; 1 station wagon, at a net cost of \$2,052.92.

Kingston: X-ray equipment, \$4,500.

Collin's Bay: 1 oven, \$6,390.36; 1 blending, sifting, aerating machine, \$2,694.60; 1 dish washer, \$2,507;

1 pickup hay baler, \$2,299.37; 1 tractor, \$2,112; 1 crane boom, \$1,551.

Manitoba: 1 oven, \$6,731.64.

Saskatchewan: 1 oven, \$7,104.24; 1 welt sewing machine, \$2,140.56; 1 road maintainer, \$1,606.28.

Revenues arising from services provided through the above expenditures amounted to \$366,682.52 and comprise: rental of houses, \$17,722.24; sale of farm produce, \$213,933.84, manufactured products, \$121,426.69, real estate, \$4,000; water rates, \$8,391.97, and sundries, \$1,207.78.

Statements containing further details of revenues and expenditures, by penitentiaries, follow.

DISTRIBUTION OF REVENUE RECEIPTS BY PENITENTIARIES

	Dorchester		St. Vincent de Paul		Kingston		Collin's Bay		Manitoba		Saskat- chewan		British Columbia		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Rentals.....	3,802	66	4,083	00	420	00	124	00	8,484	83	.....	.....	807	75	17,722	24
Farm Produce.....	32,900	68	46,674	42	35,079	46	23,144	48	33,542	03	29,746	96	12,845	81	213,933	84
Manufactured Products.....	9,459	21	35,761	89	37,251	09	783	88	27,907	93	1,653	45	8,609	24	121,426	69
Real Estate.....	.....	.....	.....	.....	4,000	00	.....	.....	.....	.....	.....	.....	.....	.....	4,000	00
Water Rates.....	115	32	8,155	04	4,698	86	18	75	33	00	.....	.....	.....	.....	8,391	97
Sundries.....	285	78	56	25	444	50	9	50	7	00	379	75	25	00	1,207	78
Total.....	46,563	65	94,730	60	77,264	91	24,080	61	69,974	79	31,780	16	22,287	80	366,682	52

DISTRIBUTION OF EXPENDITURES BY PENITENTIARIES

	Newfound- land		Dorchester		St. Vincent de Paul		Kingston		Collin's Bay		Manitoba		Saskat- chewan		British Columbia		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Salaries.....	457,937	14	915,568	86	624,276	94	379,720	64	352,163	81	397,715	47	393,076	17	3,520,459	03
Retiring Allowances.....	7,348	33	8,888	66	693	00	693	00	690	00	690	00	19,002	99
Uniforms.....	14,868	04	29,322	24	18,947	51	8,004	54	8,742	54	14,750	57	9,496	78	104,132	22
Messing.....	10,275	76	19,336	75	16,520	84	7,269	15	8,641	87	11,249	03	9,783	10	83,079	50
Printing, Stationery and Office Equipment.....	2,576	70	6,737	98	5,056	60	1,850	20	2,395	12	3,525	47	1,838	97	23,971	04
Other Administrative Charges.....	7,684	46	11,252	29	8,904	54	4,582	06	9,225	83	8,747	97	9,877	31	60,275	36
Maintenance of Convicts.....	41,663	20	187,004	01	366,924	88	264,367	15	96,001	38	115,017	09	173,922	23	269,461	86	1,514,561	80
Discharge Expenses.....	11,828	45	18,054	44	9,423	22	6,807	83	6,941	98	13,018	73	13,513	16	80,087	81
Operating Expenses.....	112,615	18	232,205	92	104,238	24	75,697	35	75,667	43	88,699	17	88,699	17	777,886	71
Maintenance of Fixed Assets.....	20,432	50	48,689	48	38,246	17	20,723	82	21,284	20	20,893	42	14,442	32	184,113	25
Acquisition or Construction of Buildings and Works.....	21,205	27	52,800	94	23,590	85	176,305	25	25,011	81	19,328	88	102,995	25	421,238	25
Acquisition of Equipment.....	36,815	63	49,199	57	32,695	22	45,751	57	28,629	43	39,261	89	32,631	89	264,988	87
Live Stock Purchases.....	334	98	400	00	539	65	18,353	70	3,295	49	6,919	19	275	00	30,118	01
Total.....	41,663	20	883,581	12	1,757,831	68	1,156,395	59	841,671	39	657,709	60	798,227	61	945,784	65	7,083,864	84

Votes 148 and 693 To provide for the establishment and construction by contract of a new institution in the Province of Quebec for the confinement and reformation of Federal prisoners and to authorize commitments against future years in the amount of \$235,000.....	765,000 00
Expenditures.....	\$ 451,312 98

Expenditures in connection with the new penal institution which will be adjacent to the St. Vincent de Paul Penitentiary included contractual payments as follows:

Horton Steel Works, contract (1949-50) \$53,037.20 for the purchase and erection of a steel tank; payments, including final payment, \$46,597.20.

Labrador Construction Co., Ltd., \$494,777, for construction of four dormitory buildings; payments, \$304,020.

Labrador Construction Co., Ltd., \$224,777, for construction of a kitchen and mess hall building; payments, \$36,180.

Expenditures on this project to date were \$543,850.95.

PENSIONS AND OTHER BENEFITS

Pension to Mrs. Alice Joyson, c. 11, 1914.....	\$ 500 00
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927.....	\$ 600 00
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	\$ 600 00

Vote 149 Pension to William Tatton.....	564 00
Expenditures.....	\$ 87 94

Pension was paid to date of death, May 27, 1950.

Payment of Damage Claims

Sundry claims each under \$1,000 (3)	\$ 155 78
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REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	17,722 24	13,087 13
B Proceeds from Sales	348,738 53	356,735 78
C Refunds of Previous Years' Expenditure	4,117 06	17,171 03
D Miscellaneous	221 75	570 00
Total Ordinary	\$ 370,799 58	\$ 387,563 94

Details

Ordinary Revenue—		
A Privileges, Licences and Permits: Rentals from employees		17,722 24
B Proceeds from Sales: Farm produce, \$213,933.84; manufactured products, \$121,426.69; real estate, \$4,000; water, \$8,391.97; sundries, \$986.03		348,738 53
The sales of farm produce consist of cash sales of \$25,009.03 and an amount of \$188,924.81 charged to Vote 147 representing the value of produce grown and consumed at the penitentiaries.		
C Refunds of Previous Years' Expenditure		4,117 06
D Miscellaneous		221 75
Total Ordinary		<u>\$ 370,799 58</u>

A "Distribution of Revenue Receipts by Penitentiaries" is shown on page J-16.

Certified correct.

R. B. GIBSON,

Commissioner of Penitentiaries.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques—				
Justice—Penitentiaries	58 93	55		58 38
[11] Deposit and Trust Accounts				
(c) Miscellaneous—				
B Contractors' Securities—Cash, Justice—				
Penitentiaries	12,522 20	12,577 32	73,840 95	73,785 83
	<u>\$ 12,581 13</u>	<u>\$ 12,577 87</u>	<u>\$ 73,840 95</u>	<u>\$ 73,841 21</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest account is then recouped in the usual way and this account is adjusted concurrently.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1950-51 in respect of this Office.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	22,526 19	6,109 76
Previous Years—Collectable	104 02	7 85
—Uncollectable	1,028 87	1,028 87
	<u>\$ 23,659 08</u>	<u>\$ 7,146 48</u>

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. The minus amounts in parentheses indicate annual deductions for certain perquisites from salary rates above. Also included are the travelling expenses of these employees where the amount was \$500 or over. The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gibson, R. B., Commis- sioner	\$ 12,000 00	\$ 765 67	Douglass, R. S.	6,120 00	
McCulley, J., Deputy Commissioner	8,500 00	935 11	Everatt, J. W.	(—612 00)	
Gendreau, L. P., Deputy Commissioner	8,500 00	957 98	Field, A. T.	6,120 00	
Allan, R. M.	6,780 00		Gauthier, R. C.	(—612 00)	
	(—678 00)		Goad, G. T.	5,268 00	
Brodeur, E.	5,208 00			5,208 00	
	(—521 00)			6,480 00	
Campbell, A. H.	6,120 00			(—648 00)	
	(—612 00)		Gruber, W. W.	5,520 00	
Catto, R. W.	6,780 00	1,320 34	LeBel, G.	6,780 00	
Cleeton, H.	6,000 00			(—678 00)	
	(—612 00)		MacLean, N. R.	6,000 00	741 18
Davidson, S. C.	5,208 00		McLaughlin, J. A. ...	6,120 00	1,158 85
	(—521 00)		Sauvant, G. L.	6,780 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Burton, R.	\$ 944 06	Morrison, B. D.	1,616 72
Coutts, C. C.	727 94		

Suppliers and Contractors receiving \$10,000 or over from this Office

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from this Office, his name and the total amount received are also included in the following list.

The Ahearn and Soper Company Limited, Ottawa, \$44,905.57; Anglo-Canadian Leather Co. Limited, Montreal, \$17,762.19; Armo Drainage & Metal Products of Canada Ltd., Vancouver, \$39,630.83; Atlantic Wholesalers Ltd., Sackville, N.B., \$16,845.24; Atlas Asbestos Co., Limited, Montreal, \$23,934.92; The Brantford Oven & Rack Co. Limited, Brantford, Ont., \$20,257.37; The British American Oil Company Limited, Montreal, \$15,570.19; Province of British Columbia, \$63,719.25; Burns & Co. Limited, Winnipeg, \$35,457.42.

Government of Canada—Department of Public Printing and Stationery, \$60,497.85, Department of Veterans Affairs, \$30,182.13; Canada Cement Company Limited, Montreal, \$24,891.37; Canada Packers Limited, Toronto, \$204,392.17; Canadian Cannery Limited, Hamilton, Ont., \$29,137.59; Canadian Cottons Limited, Montreal, \$69,861.10; The Canadian Fairbanks-Morse Company Limited, Montreal, \$14,369.68; Canadian General Electric Company Limited, Ottawa, \$23,976.71; Canadian Industries Limited, Montreal, \$11,799.91; Canadian National Railways, Montreal, \$18,461.23; Canadian Pacific Railway Company, Montreal, \$21,767.68; J. M. Chartrand, Montreal, \$10,005.51; Copp Woollen Mills Limited, Port Elgin, N.B., \$13,953.86; Crane Limited, Montreal, \$23,556.63; Cumberland Railway & Coal Company, Springhill, N.S., \$51,080.75.

Daigle & Paul Limited, Montreal, \$22,955.31; A. Davis & Son, Limited, Kingston, Ont., \$27,145.27; Dominion Bridge Company, Limited, Montreal, \$13,351.74; Dominion Textile Company Limited, Montreal, \$36,753.29; Drummond, McCall & Co. Limited, Montreal, \$11,172.97; Drury's Fuel and Builders Supplies Reg'd, Kingston, Ont., \$58,779.01; T. H. Estabrooks Co. Limited, Saint John, N.B., \$19,356; Fletcher Manufacturing Company Limited, Toronto, \$13,225.80; Gamble-Robinson Limited, Kingston, Ont., \$10,226.94; John M. Garland Son & Company Limited, Ottawa, \$22,592.14; General Steel Wares Limited, Montreal, \$10,341.50; Gilley Bros., Limited, New Westminster, B.C., \$48,966.82; Halliday, Dube Lumber Co., Montreal, \$28,315.80; Harstone Coal Company Limited, Winnipeg, \$37,954.57; Horton Steel Works, Limited, Fort Erie, Ont., \$46,597.20; J. A. Humphrey & Son, Limited, Moncton, N.B., \$40,028.22; Hydro-Quebec, Montreal, \$13,871.77.

Imperial Tobacco Sales Company of Canada, Limited, Montreal, \$18,611.04; Kingston Creamery, Kingston, Ont., \$10,660.24; Kingston Public Utilities Commission, Kingston, Ont., \$14,245.90; Labrador Construction Company Ltd., Montreal, \$340,200; Lang Tanning Company, Limited, Kitchener, Ont., \$14,630.71; W. C. Macdonald Incorporated, Montreal, \$39,885.68; H. R. MacMillan Export Company Limited, Vancouver, \$19,024.13; Edgar Mailhot Limited, Montreal, \$33,517.50; J. W. McEwen, Kingston, Ont., \$17,669.70; W. J. McFedridge, Kingston, Ont., \$38,763.60; The Montreal Cottons Limited, Valleyfield, Que., \$13,906.12; Morris Coal Co., Kingston, Ont., \$35,216.23; National Grocers Company Limited, Kingston, Ont., \$12,732.08; The New Brunswick Electric Power Commission, Fredericton, \$14,011.14; The Corporation of the City of New Westminster, New Westminster, B.C., \$18,723.78; North Star Lumber Company Ltd., Prince Albert, Sask., \$43,047.61; Northern Electric Company Limited, Ottawa, \$38,200.

The Ogilvie Flour Mills Co., Limited, Montreal, \$19,044.08; Paton Manufacturing Company Limited, Sherbrooke, Que., \$17,571.67; Penmans Limited, Paris, Ont., \$38,210.14; Purity Flour Mills Limited, Montreal, \$37,006.05; The Quaker Oats Company of Canada Limited, Saskatoon, Sask., \$32,727.94; Thomas Robertson & Company, Limited, Montreal, \$13,670.91; Rogers Montreal Limited, Montreal, \$128,277.76; St. Lawrence Sugar Refineries Limited, Montreal, \$14,999.15; Saskatchewan Power Corporation, Regina, \$12,761.83; Schuett Construction Ltd., Kingston, Ont., \$10,107; Shell Oil Company of Canada, Limited, Toronto, \$14,568.57; Shift & Company Inc., Montreal, \$11,192.44; Singer Sewing Machine Company, St. Johns, Que., \$17,921.57; Swift Canadian Co. Limited, Toronto, \$33,076.03; Western Grocers Limited, Winnipeg, \$12,128.33; Wilson & Keith, Ottawa, \$10,688.73.

1950-51
PUBLIC ACCOUNTS

PART II
K

DEPARTMENT OF LABOUR

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF LABOUR

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—			
Ordinary	62,363,637	33	
Special	264,461	67	
			62,628,099 00
Revenues—			
Ordinary	47,584	87	
Special Receipts	30,207	27	
			77,792 14
Net Charge			\$ 62,550,306 86

NOTE.—Revenues are shown on page K—17 and Open Accounts on page K—18 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
K-4		Stat. Minister of Labour—Salary and Motor Car Allowance	11,838 70	11,838 70	12,000 00
A—DEPARTMENT					
GENERAL ADMINISTRATION					
K-4	150\ 694	Departmental Administration.....	555,321 00	539,375 62	817,976 71
K-4	151	To provide for expenses of the Economics and Research Branch—(Formerly under Departmental Administration).....	409,198 00	407,263 79	
K-5	152	Annuities Act—			
K-5	695	Administration.....	802,660 00	752,356 12	758,467 19
		*To authorize the Minister of Labour to convert a contract for payment of a deferred annuity to any two persons during their joint lives into a contract for the payment of an annuity to the survivor.....	1 00		
K-5	594	*To authorize the Minister of Labour to enter into contracts to provide that new employers specified in the Details of Estimates shall become parties to Group Annuity Contracts in the place of the original employers.....	1 00		
K-6		Stat. Government Annuities—Payment required to maintain reserve.....	659,786 64	659,786 64	1,255,771 76
K-6	153\ 696	*Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations.....	345,123 00	332,248 08	298,613 26
K-6	154	Canada Labour Relations Board.....	11,500 00	7,009 36	5,756 37
K-7	155	International Labour Conferences.....	64,370 00	61,321 43	66,752 91
K-7	156\ 593	Labour Gazette and other publications authorized by Labour Department Act.....	166,375 00	161,995 98	108,346 02
K-7	157	*To provide for the effective organization and use of agricultural manpower.....	320,000 00	197,575 64	242,642 90

DEPARTMENT OF LABOUR

K-3

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
VOCATIONAL TRAINING CO-ORDINATION ACT, 1942					
K-8	158	Administration.....	37,930 00	32,543 89	38,701 99
K-8	159	*Expenditures for Vocational Training—			
K-9	160	Training Payments to the Provinces.....	3,333,000 00	3,206,144 60	2,911,006 79
		Payments to the Provinces for Capital Expenditures for vocational schools, buildings and equipment.....	2,250,000 00	1,154,863 00	2,056,305 38
GOVERNMENT EMPLOYEES' COMPENSATION					
K-9	161	Administration of the Government Employees' Compensation Act.....	63,110 00	62,841 23	57,085 06
K-10	697	Stat. Payments of Compensation respecting Government Employees.....	981,363 95	981,363 95	948,835 63
TERMINABLE SERVICES					
K-12	162	*To provide for expenses, including authority to continue the Regional Boards.....	45,915 00	38,667 15	120,117 28
K-12	163	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years.....	50,000 00	14,291 81	107,694 27
K-12	164	*To provide the necessary financial requirements to complete activities for the relocation, maintenance and welfare of persons of the Japanese race in Canada.....	52,780 00	47,731 74	166,877 50
K-13	165	To provide for payment to the National Film Board for educational films for exhibition....	24,000 00	24,000 00	24,000 00
K-13	166	*To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada.....	783,340 00	720,713 22	1,011,837 86
B—UNEMPLOYMENT INSURANCE ACT, 1940					
K-13	167	*Administration.....	22,385,155 00	21,904,809 68	20,386,153 84
K-15	698	Government's contribution to the Unemployment Insurance Fund.....	26,350,000 00	26,133,319 99	21,084,160 84
K-15	596	To provide for the transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto, in accordance with regulations of the Governor in Council.....	200,000 00	135,613 90	44,944 78
K-16	170	*Unemployment Assistance—Newfoundland....	4,000,000 00	2,984,565 81	3,589,275 90
K-16	635				
K-16	597	To reimburse the Unemployment Insurance Fund under Section 87F (1) of the Unemployment Insurance Act, 1940, as amended by Statute of 1950.....	1,780,000 00	1,780,000 00	13,425 50
GENERAL					
K-17	Stat.	Gratuities to families of deceased employees...	11,396 00	11,396 00	16,484 00
		Total Ordinary.....	65,694,164 29	62,363,637 33	56,143,233 74
SPECIAL					
A—DEPARTMENT					
K-17	595	*To authorize and provide for Federal contributions to reimburse the Province of Quebec for one half the expenditure for the reconstruction of buildings of Technical and Marine Schools, Rimouski, Quebec.....	330,000 00	264,461 67	
		Grand Total.....	\$66,024,164 29	\$62,628,099 00	\$56,143,233 74

* Complete title is shown in the following details.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$ 9,865 58
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 1,973 12

The above amounts were paid to: The Hon. Humphrey Mitchell for the period April 1 to August 1, 1950, \$4,032.25; The Hon. Milton F. Gregg, August 7, 1950 to March 31, 1951, \$7,806.45.

The Hon. Humphrey Mitchell received travelling expenses of \$666.20 and The Hon. Milton F. Gregg received \$1,263.08 (both charged to Vote 150, Departmental Administration).

A—DEPARTMENT

GENERAL ADMINISTRATION

Votes 150 and 694 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	401,221 00	388,261 00	378,950 10
Allowances	600 00	780 00	780 00
Freight, Express and Cartage	2,000 00	2,200 00	1,968 45
Telephones, Telegrams and Postage	5,000 00	6,580 00	6,566 19
Printing, Stationery and Office Equipment	36,000 00	52,500 00	51,850 06
A Travelling Expenses	15,000 00	18,850 00	17,522 03
Publicity—(Including Publicity formerly under Advisory Boards)	85,000 00	71,000 00	67,909 28
Subscriptions to Newspapers, etc.	3,000 00	2,800 00	2,527 81
B Sundries	7,500 00	10,350 00	9,901 70
Repairs and Upkeep of Buildings and Works		2,000 00	1,400 00
	<u>\$ 555,321 00</u>	<u>\$ 555,321 00</u>	<u>\$ 539,375 62</u>

As at March 31, 1951, there were 159 salaried employees being paid from this vote, of whom 68 were permanent and 91 temporary.

A P.C. 97/4422, September 15, 1950, authorized payment of travelling expenses of \$577.10 to E. J. Desjardins and \$221.93 to Rhona Kickley who were delegates to a national conference which was to be held in Ottawa to consider the vocational rehabilitation of the physically handicapped but was unavoidably postponed. The travelling expenses paid to E. J. Desjardins under the above authority included those of his wife who had to accompany him due to his physical disability.

B Includes a payment of \$5,000 as a grant to Frontier College, authorized by P.C. 56/5500, November 16, 1950.

Vote 151 To provide for expenses of the Economics and Research Branch—(Formerly under Departmental Administration)

	Estimates	Allotments	Expenditures
Salaries	316,955 00	316,955 00	316,955 00
Allotted from Vote 104, Salaries, etc.	29,743 00	29,743 00	27,974 15
	<u>346,698 00</u>	<u>346,698 00</u>	<u>344,929 15</u>
Telephones, Telegrams and Postage	5,000 00	680 00	632 13
Printing, Stationery and Office Equipment	40,000 00	45,070 00	45,052 92
Machine Rentals	5,000 00	9,000 00	8,971 50
Travelling Expenses	7,500 00	5,425 00	5,394 35
Sundries	5,000 00	2,325 00	2,283 74
	<u>\$ 409,198 00</u>	<u>\$ 409,198 00</u>	<u>\$ 407,263 79</u>

In view of the increased activities of this Branch in the field of analysis and research, a separate vote was provided in the current year.

As at March 31, 1951, there were 137 salaried employees being paid from this vote, of whom 56 were permanent and 81 temporary.

Vote 152 Annuities Act—Administration	Estimates	Allotments	Expenditures
Salaries and Wages	413,660 00	413,660 00	409,692 61
Telephones, Telegrams and Postage	6,000 00	6,000 00	4,586 96
Printing, Stationery and Office Equipment	30,000 00	45,000 00	41,937 03
Travelling Expenses	3,000 00	3,000 00	2,156 19
A Commissions to Agents and Postmasters	290,000 00	264,550 00	227,394 75
Sundries	10,000 00	10,450 00	10,254 70
Advertising and Publicity	50,000 00	60,000 00	53,333 88
	<u>\$ 802,660 00</u>	<u>\$ 802,660 00</u>	<u>\$ 752,356 12</u>

As at March 31, 1951, there were 187 salaried employees being paid from this vote, of whom 79 were permanent and 108 temporary.

A The following agents were paid commissions of \$5,000 or over: F. W. E. Bartholomew, Toronto, \$6,300.80; A. Berscht, Kitchener, Ont., \$7,290.34; A. R. Bruce, Toronto, \$5,757.55; H. S. Cooper, Hamilton, Ont., \$7,179.42; F. C. Crosby, Toronto, \$6,588.82; G. Gleave, Edmonton, \$5,435.09; T. G. Hills, Toronto, \$6,282.90; R. Hogarth, Victoria, \$5,101.90; A. E. Milton, Regina, \$5,496.60; F. W. Plaxton, Toronto, \$5,746.60; L. Potvin, Quebec, \$6,262.34; M. P. Shea, Montreal, Que., \$5,195.99; H. L. Smith, Hamilton, Ont., \$6,360.73; C. C. Wright, Calgary, Alta., \$6,390.62.

Vote 695 Annuities Act—To authorize the Minister of Labour, notwithstanding the Government Annuities Act, where he has entered into a contract under the Government Annuities Act, the effective date of which is after May 31, 1920, for payment of a deferred annuity to any two persons during their joint lives with continuation to the survivor and one such person dies before the due date of first instalment, at the request of the survivor and in accordance with regulations made by the Governor in Council or the provisions of the contract or both, to convert such contract into a contract for the payment of an annuity to the survivor of an amount not exceeding the maximum amount that might have been paid under the original contract and to recalculate the premium to conform to the premium that would have been payable had the survivor been the only annuitant under the original contract; and to provide for payment out of the Government Annuities Account in the current and any subsequent fiscal years in accordance with any contract so converted; and, where conversion has been made as aforesaid, to authorize and provide for payment out of the Government Annuities Account in the current and subsequent fiscal years to the surviving purchaser under the original contract, or his legal representatives, of any amount by which the sums paid in under the original contract, with interest at the rate applicable under that contract, exceed the amount required for the purchase of the maximum annuity payable under the contract as converted. \$ 1 00

Expenditures..... nil

This vote authorized, under certain conditions, the conversion of a contract for payment of a joint annuity into a contract for payment of an annuity to the survivor.

Vote 594 Annuities Act—Notwithstanding the Government Annuities Act, to authorize the Minister of Labour in consequence of the transfer of employees from the original employers to the new employers specified in the Details of the Estimates to enter into contracts with the original employers and the new employers, to provide that the new employers shall, effective on the dates respectively specified in the Details become parties to Group Annuity Contracts specified in the said Details respectively in the place of the original employers with respect to employees to whom those contracts applied and who were transferred to the new employers and for the application of the contracts in respect of service with the original employers and the new employers and for such other terms as the Minister deems necessary for the maintenance and continuity of pension rights of the employees under those contracts, and to provide for payments in the current and subsequent fiscal years in accordance with the contracts so entered into out of the Government Annuities Account..... \$ 1 00

Expenditures..... nil

This vote authorized new employers, in consequence of the transfer of employees from the original employers to the new employers, to become parties to Group Annuity Agreements of the original employers with the Federal Government.

Government Annuities—Payment required to maintain reserve, Government Annuities Act,
c. 7, R.S., as amended. \$ 659,786 64

Section 15 of the Act requires that the liabilities in the statutory account shall include, at the end of each fiscal year, the present value of all annuities contracted for to that date. As premium income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount (see "Government Annuities" under Open Accounts further on in this section).

Votes 153 and 696 Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities re promotion of co-operation in industry between Labour and Management

	Estimates	Allotments	Expenditures
Salaries and Wages	228,123 00	227,373 00	224,443 43
Telephones, Telegrams and Postage	6,500 00	6,500 00	5,859 36
Printing, Stationery and Office Equipment	3,000 00	5,000 00	4,997 33
Travelling Expenses	35,000 00	38,500 00	35,235 62
Advertising and Publicity	40,000 00	37,550 00	35,229 27
Sundries	2,500 00	2,500 00	1,791 07
A Expenses re Industrial Disputes Investigations	30,000 00	27,500 00	24,637 69
Acquisition of Equipment		200 00	54 31
	<u>\$ 345,123 00</u>	<u>\$ 345,123 00</u>	<u>\$ 332,248 08</u>

This vote was provided for the administration of the Fair Wages and Hours of Labour Act, c. 39, 1935, and the Industrial Disputes Investigations Act, c. 112, R.S., as amended.

As at March 31, 1951, there were 63 salaried employees being paid from this vote, of whom 26 were permanent and 37 temporary.

A Per diem payments, with the total payments in parentheses, and travelling expenses where the amount was \$500 or over, in connection with inquiries under the relevant Act were as follows: Mr. Justice J. T. Beaubien, \$60 (\$660); H. A. Beckwith, \$30 (\$240); J. C. Bury, \$25 (\$150); C. I. Cameron, \$25 (\$425); Mr. Justice R. S. Clark, \$60 (\$480); Mr. Justice A. Cochrane, \$60 (\$600); J. J. Connolly, \$25 (\$225); A. J. Coote, \$40 (\$520); C. L. Dubin, \$25 (\$250); E. J. Eades, \$30 (\$720); M. E. Franco, \$25 (\$350); Mr. Justice G. A. Gale, \$60 (\$660); J. G. Gould, \$25 (\$475); G. E. Housser, \$25 (\$175); C. Jodoin, \$25 (\$175); W. A. Johnston, \$25 (\$275); A. F. MacArthur, \$25 (\$150); W. A. MacIntosh, \$50 (\$700); J. P. MacKenzie, \$25 (\$150); T. R. Meighen, \$40 (\$1,120); G. R. Munnoch, \$25 (\$125); H. Orliffe, \$25 (\$250); I. Pitblado, \$40 (\$2,280), travelling expenses, \$1,357.01; J. P. Pratt, \$25 (\$125); J. Price, \$25 (\$175); Mr. Justice W. F. Schwenger, \$60 (\$180); T. P. Slattery, \$25 (\$300); J. H. Stitt, \$30 (\$1,110); G. E. Street, \$30 (\$210); Mr. Justice E. Tellier, \$60 (\$720); A. Wickens, \$25 (\$300), \$40 (\$1,600), travelling expenses, \$1,802.04; Mr. Justice J. O. Wilson, \$60 (\$900).

Vote 154 Canada Labour Relations Board

	Estimates	Allotments	Expenditures
Temporary Assistance and Remuneration of Board Members	6,000 00	6,000 00	2,795 00
Telephones, Telegrams and Postage	1,000 00	700 00	265 36
Printing, Stationery and Office Equipment	1,000 00	250 00	250 00
Travelling Expenses	2,500 00	2,500 00	1,658 71
Sundries	1,000 00	2,050 00	2,040 29
	<u>\$ 11,500 00</u>	<u>\$ 11,500 00</u>	<u>\$ 7,009 36</u>

This vote was provided for the administrative expenses of the Canada Labour Relations Board established under authority of the Industrial Relations and Disputes Investigation Act, c. 54, 1948.

Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the National Board was paid \$25 for each day engaged on the work of the Board, plus travelling and living expenses when absent from his place of residence in connection with his duties.

Each member of a Conciliation Board is paid \$25 for each day in attendance at Board sittings and for each day spent in travelling from and to his place of residence in connection with Board meetings.

Vote 155 International Labour Conferences

	Estimates	Allotments	Expenditures
Salaries	12,745 00	12,745 00	12,745 00
Allotted from Vote 104, Salaries, etc.	625 00	625 00	363 40
	13,370 00	13,370 00	13,108 40
A Allowances and Expenses of Delegates	50,000 00	46,937 70	44,277 76
Sundries	1,000 00	1,000 00	872 97
Printing of Reports and Publications on International Labour subjects		3,062 30	3,062 30
	<u>\$ 64,370 00</u>	<u>\$ 64,370 00</u>	<u>\$ 61,321 43</u>

This vote was provided for the expenses of the delegates and advisers.

As at March 31, 1951, there were 3 salaried employees being paid from this vote, of whom 2 were permanent and 1 temporary.

- A Travelling and living expenses of \$500 or over were paid to the following delegates and advisers who were not Government employees: J. A. Brass, \$1,472.46; G. R. Davison, \$732.12; C. Jodoin, \$1,512.36; A. Kelly, \$1,438.86; A. F. MacArthur, \$1,772.14; A. F. MacDonald, \$1,520.59; A. MacInnis, \$1,262.54; G. Picard, \$1,954.43 (including \$243.90 charged to Vote 154); C. T. Richard, \$1,434.58; A. Ross, \$1,827.17; T. W. Smith, \$1,586.98; H. Taylor, \$1,860.90; C. H. Vrooman, \$594.37; J. C. Whitelaw, \$1,535.52.

Expenses of employees of this Department attending as delegates and advisers are included in the list of salary rates and travelling expenses given at the end of this section.

Votes 156 and 593 Labour Gazette and other publications authorized by Labour Department Act

	Estimates	Allotments	Expenditures
Salaries	33,095 00	33,095 00	33,095 00
Allotted from Vote 104, Salaries, etc.	1,612 00	1,612 00	1,522 24
	34,707 00	34,707 00	34,617 24
Labour Gazette Correspondents	4,368 00	4,368 00	3,940 00
Printing and Binding	126,000 00	126,000 00	122,611 49
Stationery and Supplies	300 00	300 00	90 98
Travelling Expenses	500 00	325 00	71 75
Sundries	500 00	675 00	664 52
	<u>\$ 166,375 00</u>	<u>\$ 166,375 00</u>	<u>\$ 161,995 98</u>

As at March 31, 1951, there were 34 salaried employees being paid from this vote, of whom 6 were permanent and 28 temporary.

Revenues arising from services provided through the above expenditures amounted to \$7,116.32 from sale of the *Labour Gazette*.

Vote 157 To provide for the effective organization and use of agricultural manpower, including recruiting, transporting and placing workers on farms and related industries and assistance to the Provinces pursuant to agreements that may be entered into by the Minister of Labour with the Provinces and approved by the Governor in Council

	Estimates	Allotments	Expenditures
A To provide for expenditures to be borne by the Dominion for effective organization and use of manpower in agriculture and related industries and assistance to the provinces pursuant to agreements entered into, including undischarged commitments of previous years	285,000 00	285,000 00	175,285 44
Advertising and Publicity	35,000 00	35,000 00	22,290 20
	<u>\$ 320,000 00</u>	<u>\$ 320,000 00</u>	<u>\$ 197,575 64</u>

Under the terms of P.C. 1317, March 14, 1950, the Federal Government entered into agreements with the provinces by which the Provincial Governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the provinces. The Federal Government paid the costs of general publicity, including newspaper and radio advertising, printing and mailing of circulars, posters, letters, etc., and the production and distribution of films, as deemed necessary for the successful operation of the farm labour program.

A The following payments were made to the provinces: Nova Scotia, \$5,671.85; Prince Edward Island, \$387.94; New Brunswick, \$2,328.19; Quebec, \$16,899.25; Ontario, \$53,766.90; Manitoba, \$14,574.38; Saskatchewan, \$20,870.92; Alberta, \$38,974.31; British Columbia, \$21,811.70.

VOCATIONAL TRAINING CO-ORDINATION ACT, 1942

Vote 158 Administration

	Estimates	Allotments	Expenditures
Salaries	26,130 00	26,130 00	23,550 37
Travelling Expenses	5,000 00	5,000 00	3,304 35
Telephones, Telegrams and Postage	250 00	250 00	23 90
Printing and Stationery	2,500 00	2,500 00	2,088 55
Sundries	300 00	300 00	13 84
A Expenses of Vocational Training Advisory Council	3,750 00	3,750 00	3,562 88
	<u>\$ 37,930 00</u>	<u>\$ 37,930 00</u>	<u>\$ 32,543 89</u>

The Vocational Training Co-ordination Act, c. 34, 1942, authorized the vocational training program and provided for the appointment of an Advisory Council to carry out investigations of problems relating to the operation of the Act and to make reports and recommendations thereon. The Provincial Governments directed the training and were reimbursed from Votes 159, 160 and 163 for expenditures made during the fiscal year under agreements entered into with the Federal Government.

This vote provided for the administrative expenses of the vocational training program and for payment of travelling expenses and per diem allowances of members of the Council, who serve without salary.

As at March 31, 1951, there were 6 salaried employees being paid from this vote of whom 4 were permanent and 2 temporary.

A Travelling expenses of \$500 or over were paid to the following members of the Advisory Council: F. T. Faurey, \$741.68; G. F. McNally, \$741.85 (including \$228.15 charged to Vote 150).

Vote 159 Expenditures for vocational training under the Vocational Training Co-ordination Act, 1942, and agreements between the Dominion and Provinces approved by the Governor in Council, including vocational school assistance, projects for training of persons to fit them for gainful employment, youth training, apprenticeship training, vocational training at secondary school level, foremanship and supervisory training and for training of members of His Majesty's Forces and other persons to fit them for skilled Armed Service occupations and to authorize the Minister of Labour to enter into an agreement with any Province on terms approved by the Governor in Council for such expenditures, as well as to provide for undischarged commitments of previous years—Training Payments to the Provinces

	Estimates	Allotments	Expenditures
Youth Training	410,000 00	410,000 00	368,715 37
Apprenticeship Training	480,000 00	480,000 00	428,806 75
Vocational School Assistance	2,000,000 00	2,082,890 82	2,082,890 82
Foremanship and Supervisory Training	8,000 00	8,000 00	7,780 23
Training of persons to fit them for gainful employment	350,000 00	267,109 18	259,274 38
Training of persons to fit them for the Armed Forces	60,000 00	60,000 00	56,090 60
Vocational Correspondence Courses	25,000 00	25,000 00	2,586 45
	<u>\$3,333,000 00</u>	<u>\$3,333,000 00</u>	<u>\$3,206,144 60</u>

A statement of payments to the Provinces follows:

	Youth Training	Apprentice- ship Training	Vocational School Assistance	Training of persons to fit them for gainful employment	Training of persons to fit them for the Armed Forces	Vocational Correspon- dence Courses	Total
Newfoundland.....	6,375 00		65,708 28				72,083 28
Nova Scotia.....	7,530 54	33,314 24	105,447 08	113,375 49			259,667 35
Prince Edward Island.....	18,453 70		35,110 00				53,563 70
New Brunswick.....	37,607 15	34,857 18	92,700 00	31,337 14	14,252 35		210,753 82
Quebec.....	119,620 68		544,346 10	8,354 22 7,780 23*	15,147 00	2,160 10	697,408 33
Ontario.....	60,000 00	152,195 25	589,000 00		1,085 00		802,280 25
Manitoba.....	13,018 59	40,022 40	204,507 48	19,697 39	6,399 22		283,645 08
Saskatchewan.....	35,354 81	30,382 07	173,563 94	25,909 43	19,180 23		284,390 48
Alberta.....	24,840 80	114,423 31	143,800 00	50,774 14			333,838 25
British Columbia.....	45,269 88	22,440 60	128,707 94	6,898 94		426 35	203,743 71
	368,071 15	427,635 05	2,082,890 82	264,126 98	56,063 80	2,586 45	3,201,374 25
Sales Tax Arrears.....	644 22	1,171 70		2,927 63	26 80		4,770 35
Total.....	\$ 368,715 37	\$ 428,806 75	\$2,082,890 82	\$ 267,054 61	\$ 56,090 60	\$ 2,586 45	\$3,206,144 60

*Foremanship and supervisory training.

Vote 160 Payments to the Provinces for Capital expenditures for vocational schools, buildings and equipment..... 2,250,000 00
Expenditures..... \$1,154,863 00

The following payments were made to the Provinces: Nova Scotia, \$154,322.94; Prince Edward Island, \$9,890.13; New Brunswick, \$17,896.61; Quebec, \$169,712.80; Ontario, \$369,675.23; Manitoba, \$89,060.64; Saskatchewan, \$201,432.35; Alberta, \$136,530.35; British Columbia, \$6,341.95.

GOVERNMENT EMPLOYEES' COMPENSATION

Votes 161 and 697 Administration of the Government Employees' Compensation Act

	Estimates	Allotments	Expenditures
Salaries	55,410 00	55,285 00	55,134 53
Printing, Stationery and Office Equipment	4,100 00	4,235 00	4,166 85
Travelling Expenses	3,000 00	2,500 00	2,451 13
Sundries	600 00	1,090 00	1,088 72
	\$ 63,110 00	\$ 63,110 00	\$ 62,841 23

As at March 31, 1951, there were 25 salaried employees being paid from this vote, of whom 9 were permanent and 16 temporary.

Payments of Compensation respecting Government Employees—Government Employees' Compensation Act, c. 18, 1947, as amended.....\$ 981,363 95

The above statutory authority provides for (a) payment of compensation if a Federal Government employee is killed or injured in the performance of his duty and (b) administrative costs of Provincial Boards, etc.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards, except in the Provinces of Newfoundland and Quebec, and the Northwest Territories and Yukon, which are settled directly by the Department. Claims arising in the Province of Prince Edward Island prior to February 1, 1950, were adjusted through the Canadian National Railways. In the Provinces where claims are paid by the Boards, the Federal Government has advanced funds to meet such expenditures.

Details of transactions resulting in the above expenditures follow:

Payments

Provincial Boards		
Prince Edward Island	1,276 68	
Nova Scotia	97,617 03	
New Brunswick	35,929 51	
Quebec (Workmen's Compensation Commission)	28 00	
Ontario	341,626 42	
Manitoba	76,641 21	
Saskatchewan	33,102 58	
Alberta	87,124 45	
British Columbia	217,998 52	
		891,344 40
Canadian National Railways with respect to employees in Prince Edward Island		5,981 15
Paid directly by the Department with respect to employees in:		
Newfoundland	10,789 15	
Quebec	271,993 72	
Yukon and Northwest Territories	6,751 42	
		289,534 29
		1,186,859 84

Less: Assessments and Refunds

Assessments:

Canadian Arsenals Limited	67,762 57	
Northwest Territories Power Commission	1,159 49	
Polymer Corporation Limited	27,562 85	
		96,484 91

Refunds:

Central Mortgage and Housing Corporation	6,336 56	
Crown Assets Disposal Corporation	4,469 52	
International Pacific Salmon Fisheries Commission	156 85	
National Harbours Board	58,591 17	
Sundry administrative expenses	39,206 36	
Miscellaneous	250 52	
		109,010 98
		205,495 89
		\$ 981,363 95

DEPARTMENT OF LABOUR

K-11

STATUS OF ADVANCES, GOVERNMENT EMPLOYEES' COMPENSATION ACT

	Advances as at April 1, 1950	Advances made during year	Bank interest earned during year	Total	Less			Advances as at March 31, 1951	Outstanding adminis- tration charges, disburse- ments on claims, and miscellaneous adjustments as at March 31, 1951	Balance on deposit with Boards as at March 31, 1951
					Reduction in advances during year	Interest deposited to credit of Receiver General				
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Nova Scotia Board.....	93,241 49			93,241 49	14,000 00		79,241 49	34,703 62	44,537 87	
Prince Edward Island Board.....	5,000 00			5,000 00			5,000 00	39 50	4,960 50	
New Brunswick Board.....	65,250 52		170 52	65,421 04	12,000 00	170 52	53,250 52	21,430 60	31,819 92	
*Quebec Commission.....	11,300 00	11,000 00		22,300 00	11,300 00		11,000 00	11,000 00		
Quebec Commission (Deposit Account).....	12,788 48	70,000 00		82,788 48	220 48		82,568 00	12,568 00	70,000 00	
Ontario Board.....	158,344 10			158,344 10			158,344 10	80,076 37	78,267 73	
Manitoba Board.....	65,547 97		157 88	65,705 85		157 88	65,547 97	15,266 33	50,281 64	
Saskatchewan Board.....	16,668 05	5,000 00	41 90	21,709 95		41 90	21,668 05	10,833 08	10,834 97	
Alberta Board.....	40,470 03			40,470 03		99	40,469 04	26,714 86	13,754 38	
British Columbia Board.....	106,687 61		412 85	107,100 46		412 85	106,687 61	63,342 50	43,345 11	
	575,298 25	86,000 00	783 15	662,081 40	37,520 48	784 14	623,776 78	275,974 66	347,802 12	

*Advances issued to cover administration expenses only.

NOTE.—Advances as at March 31 were brought forward, instead of the cash balances on deposit with the Boards, as they represent the amounts which are shown as outstanding in the books of the Department.

PUBLIC ACCOUNTS, 1950-51: PART II

TERMINABLE SERVICES

Vote 162 To provide for expenses, including authority to continue the Regional Boards known as "Advisory Boards Labour Department" to act in an advisory capacity to the Minister of Labour for the co-ordination of the work of the various divisions of the Department of Labour and the Immigration Branch of the Department of Citizenship and Immigration

	Estimates	Allotments	Expenditures
Temporary Assistance	33,915 00	33,915 00	30,317 52
Telephones, Telegrams and Postage	1,000 00	1,000 00	653 68
Printing, Stationery and Office Equipment	500 00	500 00	452 36
Travelling Expenses	5,000 00	5,000 00	3,289 08
A Fees, Allowances and Expenses of Board and Committee Members	4,000 00	4,000 00	3,817 50
Sundries	1,500 00	1,500 00	137 01
	<u>\$ 45,915 00</u>	<u>\$ 45,915 00</u>	<u>\$ 38,667 15</u>

As at March 31, 1951, there were 8 temporary salaried employees being paid from this vote.

Members of the Advisory Boards served on a per diem basis of \$15, plus actual and necessary expenses when absent from their places of residence in connection with the work of the Boards.

A Mrs. Rex Eaton, serving on a per diem basis of \$15, received \$2,400.

Vote 163 Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years..... 50,000 00
Expenditures..... \$ 14,291 81

The following payments were made to the Provinces: Nova Scotia, \$1,399.07; New Brunswick, \$1,792.90; Quebec, \$4,994.57; Manitoba, \$1,132.89; Saskatchewan, \$876.13; Alberta, \$2,133.49; British Columbia, \$1,776.18. Other expenditures were for arrears of sales tax, \$186.58.

Vote 164 To provide the necessary financial requirements to complete activities for the relocation, maintenance and welfare of persons of the Japanese race in Canada, including provision for undischarged commitments under agreements with the Provinces and to continue the appointment of necessary temporary assistance required for the administration thereof

	Estimates	Allotments	Expenditures
Administration—			
Salaries and Wages	2,730 00	4,230 00	4,007 00
Telephones, Telegrams and Postage	125 00	225 00	170 97
Printing, Stationery and Office Equipment	25 00	25 00	
Transportation and Travelling Expenses	500 00	500 00	
Sundries	400 00	400 00	146 22
	<u>3,780 00</u>	<u>5,380 00</u>	<u>4,324 19</u>
Movement, Placement, Housing and Care of Japanese—			
Education	10,000 00		
A Maintenance of Japanese	36,500 00	4,900 00	3,407 55
Transportation of Japanese	2,500 00	2,500 00	
Special contribution to Province of British Columbia for the Maintenance and Welfare of Japanese		40,000 00	40,000 00
	<u>49,000 00</u>	<u>47,400 00</u>	<u>43,407 55</u>
	<u>\$ 52,780 00</u>	<u>\$ 52,780 00</u>	<u>\$ 47,731 74</u>

Under the terms of P.C. 19/1629, March 31, 1951, which authorized payment of the special contribution, this contribution and the transfer of property situated at New Denver, B.C. to the Province of British Columbia were made on the understanding that the Government of Canada accepted no further special responsibility for the maintenance and welfare of persons of the Japanese race.

As at March 31, 1951, there was 1 temporary salaried employee being paid from this vote.

- A Payments representing reimbursement of 50 per cent of the costs incurred in the maintenance and welfare, including hospitalization, of indigent persons of the Japanese race who have been resident in the provinces since the date of evacuation from the coastal area of British Columbia, were made to the following provinces under authority of individual Orders in Council: Manitoba, \$164.20; Alberta, \$135.45; British Columbia, \$2,709.07.

Vote 165 To provide for payment to the National Film Board for educational films for exhibition	24,000 00
Expenditures	\$ 24,000 00

Vote 166 To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada when Canadian labour is not available to meet the need; including costs connected with the supervision and welfare of persons already immigrated to Canada under former authorized labour movements and administrative expenses connected therewith

	Estimates	Allotments	Expenditures
Salaries and Wages	133,340 00	143,340 00	140,592 85
Travelling Expenses	55,000 00	60,000 00	50,981 91
Telephones, Telegrams and Postage	10,000 00	13,000 00	13,000 00
Printing, Stationery and Office Equipment	5,000 00	6,050 00	5,730 35
Sundries	12,000 00	13,200 00	13,076 84
Transportation Costs	285,000 00	219,750 00	207,335 01
Housing, Board and Maintenance	200,000 00	170,000 00	164,276 10
A Hospitalization and Medical Aid	83,000 00	158,000 00	125,620 16
	\$ 783,340 00	\$ 783,340 00	\$ 720,713 22

P.C. 2180, June 6, 1947, and other related Orders in Council, authorized the selection of individuals from the displaced persons camps in Europe, their reception at the port of entry into Canada and their placement in Canada. Provision was made for payment of their transportation expenses from the port of entry in Canada to the place of employment, living expenses en route and any necessary medical and hospital expenses.

As at March 31, 1951, there were 36 salaried employees being paid from this vote, of whom 5 were permanent and 31 temporary.

- A The sum of \$1,506.31, representing the provincial share of hospital and medical expenses incurred in the placement of agricultural workers, was received from the provinces and credited to this allotment.

B—UNEMPLOYMENT INSURANCE ACT, 1940

Votes 167 and 698 Administration, including expenditures incurred in connection with the activities of the National Employment Service as delegated by the Minister of Labour in accordance with Section 83 of the Act (including Technical Personnel Division)

	Estimates	Allotments	Expenditures
Salaries and Wages	17,137,155 00	17,027,155 00	16,908,679 72
Living and Other Allowances	18,000 00	18,000 00	15,889 94
A Professional and Special Services	220,000 00	235,000 00	230,202 78
B Commission to Post Office Department	550,000 00	660,000 00	652,599 10
C Printing, Stationery and Office Equipment	900,000 00	1,077,395 00	958,325 79
Unemployment Insurance Stamps	50,000 00	47,000 00	41,596 15
Unemployment Insurance Books	70,000 00	70,000 00	64,608 43
D Travelling Expenses	570,000 00	574,000 00	538,668 04
E Freight, Express and Cartage	70,000 00	70,000 00	66,053 29
F Acquisition of Equipment		22,605 00	22,059 44
G Telephones, Telegrams and Postage	650,000 00	665,000 00	645,517 63
H Alterations, Maintenance and Repairs—Buildings	300,000 00	270,000 00	206,931 05
I Rents, including Building Services	1,750,000 00	1,550,000 00	1,479,418 95
J Advertising and Publicity	75,000 00	71,000 00	49,074 15
K Sundries	25,000 00	28,000 00	25,185 22
	\$ 22,385,155 00	\$ 22,385,155 00	\$ 21,904,809 68

The Unemployment Insurance Act, 1940, as amended, has a two-fold purpose, namely, the payment of unemployment insurance benefits to insured workers involuntarily unemployed, and the creation of a national employment service to assist employees and employers in the solution of their employment problems. In addition, the Act provides for the establishment of a special account in the Consolidated Revenue Fund to be known as the Unemployment Insurance Fund—see under Open Accounts further on in this section. The moneys that go to create this fund are derived from contributions made by employed persons, employers of such persons and the Government of Canada. The funds thus provided are to be utilized only for the payment of unemployment insurance benefits and any other payments permissible under the Act.

As at March 31, 1951, there were 7,051 salaried employees being paid from this vote, of whom 4,072 were permanent and 2,979 temporary.

Educational leave was granted to the following employees under authority of P.C. 8/3600, August 13, 1948: Half pay while attending a special course at the University of Paris, Paris, France: A. Deraspe, October 6, 1949—August 10, 1950; C. R. Maranda, October 1, 1950—March 17, 1951.

Full pay while attending a special course at the University of Toronto, June 15—August 15, 1950: J. Brooks, J. L. Bulger, M. Cloutier, J. Cornez, M. Creighton, R. Fairbrother, J. G. Ferguson, D. Gray, J. Grodeland, J. Humberg, D. K. Irvin, W. C. Keam, M. McDougal, F. E. Moreton, C. Peppin, F. B. Pitt, R. J. Poirier, A. C. Ross, J. A. Turner, C. Vallee.

Salaries paid to casual employees for renewal of unemployment insurance books, as well as for taking of benefit claims, and assisting in employment matters in emergencies, amounted to \$869,848.91.

A Legal fees, \$33,319.24; court costs, \$394.74; protective service rendered in local and regional offices, \$121,386.52; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committees, \$72,658; sundries, \$2,444.28.

Legal fees of \$1,000 or over were paid as follows: Bogart and MacMaster, Toronto, \$2,337.25; E. Courchesne, Montreal, \$4,131; A. Cote, Montreal, \$1,959.75; M. H. Fortier, Montreal, \$3,950; P. Larose, Montreal, \$1,090.24.

B Commissions were paid at the rate of 8/10ths of one per cent of sales of stamps and meter impressions. These commissions were on total sales of \$81,574,887.35.

C Expenditures comprise: stationery and office supplies, \$780,882.86; furniture, furnishings and fixtures, \$102,668.13; educational equipment, \$3,031.24; office equipment, \$51,835.28; maintenance charges, \$18,797.54; photographic prints, \$1,110.74. The foregoing expenditures include \$102,668.13 paid through the Department of Public Works and \$757,015.28 paid through the Department of Public Printing and Stationery for stationery, office equipment and supplies, furniture and maintenance of equipment.

D Travelling expenses, per diem allowances and reimbursement for time lost, for other than Government employees, amounted to \$16,661.21 and included the following payments: C. E. Berg, travelling expenses, \$846.70; G. S. Hougham, travelling expenses, \$1,073.33; Hon. W. J. Lindal, travelling expenses, \$1,025.78, per diem allowance of \$40, \$480; Hon. Alfred Savard, travelling expenses, \$353.40, per diem allowance of \$60, \$4,560.

Expenditures of \$16,631.29 for bus and street car fares were charged to this allotment.

Expenditures for air travel amounted to \$15,504.04.

E Expenditures comprise: air transportation of goods, \$807.75; freight, \$23,932.83; express, \$25,970.69; cartage, \$15,323.02; sundries, \$19.

F Expenditures represent the purchase of eight station wagons.

G Charges for the various services were: telephone rentals, \$129,912.73; long distance telephone calls, \$58,313.36; telegrams, \$27,617.75; postage, \$406,738.78; messenger service, \$830.37; armoured car delivery service, \$14,579.40; teletype, \$7,525.24.

H These payments were made through the Department of Public Works. Buildings where repairs and alterations cost \$2,000 or over are as follows: St. John's, 28 Buckmaster's Field, \$2,958.17; Halifax, Knights of Columbus Hut, \$10,565.17(1); Granby, Que., City Hall, \$2,253.60; Hull, Que., Federal Match Building, \$46,981.60(2); Montreal, Black Building, \$6,048.09; Fort William, Ont., Old Post Office, \$4,944.29; Kitchener, Ont., Siegner Premises, \$6,238.63; Oshawa, Ont., Alger Premises, \$3,395.50; Sudbury, Ont., Mackey Premises, \$2,081.89; Toronto, Hyslop Building, \$8,056.89, Keene Building, \$3,775.20; Windsor, Ont., Coral Gables, \$6,971.65; Winnipeg, Customs House, \$10,227.33(3), Travellers' Building, \$15,916.20; Regina, New Regina Trading Company Building, \$4,149.75; Vancouver, Alvin Building, \$3,711.65, Catelli Building, \$8,772.24(4).

(1) Halifax, Knights of Columbus Hut, \$10,565.17, including payment in full on contract of Bryant Electric Co. Ltd. for alterations and additions to the electrical systems, \$9,978.82.

(2) Hull, Que., Federal Match Building, \$46,981.60, including payment in full on contracts of Otis Elevator Co. Ltd. for installation of freight elevators, \$7,860, and to Robert Ryan for improvements and alterations, \$37,500.

(3) Winnipeg, Customs House, \$10,227.33, including payment in full on contract of D. Thompson, Ltd., for improvements to electrical system, \$6,146.

(4) Vancouver, Catelli Building, \$8,772.24, including payment of \$7,727.08 on contract of Allen and Viner Construction Co. Ltd. for alterations, \$11,373.

I Expenditures comprise: rent of buildings, \$1,057,663.56; office equipment, \$10,101.07; storage space, \$910.91; heating, \$26,897.25; electricity, \$75,701.61; water (including water rates), \$11,806.55; janitor and char services, \$275,178.88; cleaning supplies, \$21,159.12. Of these expenditures, payments made through the Department of Public Works amounted to \$1,192,967.09.

Amounts of \$3,000 or over paid as rentals were: Corner Brook, Nfld., John M. Noah, \$3,000; Amherst, N.S., James L. Mahoney, \$4,200; Glace Bay, N.S., Lewis Green, \$4,500; New Glasgow, N.S., Frank H. Sobey, \$8,915.64; Sydney, N.S., Joseph G. Azar, \$10,113.48; Charlottetown, W. L. Jordan, \$5,400; Bathurst, N.B., Kent Sales Ltd., \$4,141.68; Campbellton, N.B., Mrs. Rose Rosenhek, \$4,803.72; Edmundston, N.B., D. J. Long, \$3,111.12; Fredericton, Gaetano Di Giacinto, \$4,347; Moncton, N.B., McColl-Frontenac Oil Co. Ltd., \$4,800, Northern Electric Co. Ltd., \$7,200; Saint John, N.B., S. M. T. (Eastern) Ltd., \$7,270.32, H. H. Wilson Co. Ltd., \$3,000.

Chicoutimi, Que., Adjutor Potvin, \$8,061.90; Drummondville, Que., Ernest & Ubald Grondin, \$6,247.50; City of Granby, Que., \$3,392.56; Hull, Que., Edouard Desjardins, \$9,000; Jonquiere, Que., Emile Lefrancois, \$5,600; Lachine, Que., J. Wilfrid Belanger, \$3,960; La Tuque, Que., Northern 5¢, 10¢, 15¢ Store Co. Ltd., \$3,000; Levis, Que., Charles E. Belzil, \$4,090; Longueuil, Que., Marcel Mongeau, \$3,360; Montreal, Canadian Converters' Co. Ltd., \$61,975, Gordon C. Cushing, \$3,600, Freres de Saint Gabriel, \$7,875, Guy Building Corporation, \$69,750, J. B. Langlois & Hormidas Langlois, \$6,000, Logan Realities Ltd., \$6,656.28, Montreal Industrial Sites & Improvements Ltd., \$6,480, Northern Film Exchange Ltd., \$11,250, Stenralth Realty Co., \$21,300, Westmount Realities Co., \$15,840; Quebec, B. E. Barakatt, \$7,098, Canadian Pacific Railway Co., \$5,120.76, Chenor Realty Co. Ltd., \$5,566.40, L'Action Sociale Catholique Ltée., \$15,600, Motors Ltd., \$5,717.25; Rimouski, Que., Pierre Leo Ratte, \$4,250; Rouyn, Que., J. Krancevic, \$6,399.98; St. Hyacinthe, Que., J. Ernest St. Onge, \$6,160; St. Jean, Que., Georges Bouchard, \$3,457.50; City of Shawinigan Falls, Que., \$6,250; Corporation of the City of Sherbrooke, Que., \$4,800; Sorel, Que., S. Dumas & Fils, Enrg., \$6,047.44; Valleyfield, Que., Ludovic Montpetit, \$3,333.30; Verdun, Que., Verdun Radio Centre Incorporated, \$10,999.92; Victoriaville, Que., Armand C. Beland, \$4,032.

Belleville, Ont., Jamieson Bone, \$3,600; Brantford, Ont., Executors of the estate of Helena Winnifred Schultz, \$3,350.30; Chatham, Ont., W. S. Richards & Mrs. Edna M. Riseborough, \$6,000; Cornwall, Ont., Cornwall Columbus, \$5,000; Hamilton, Ont., Estate of Thomas Crooks, \$7,200; Imperial Oil Ltd., \$12,925; Kingston, Ont., Anderson Bros. Ltd., \$5,496; Kitchener, Ont., W. V. Siegner, \$4,200; London, Ont., John Bevan Hay, \$12,053.28; New Toronto, Ont., Mrs. Margaret Given, \$5,750; Niagara Falls, Ont., John Buckley Mears & Halbert Franklin Williams, \$6,000; North Bay, Ont., Price Signs & Displays, \$6,900; Orillia, Ont., Sidney Morris, \$3,000; Oshawa, Ont., S. R. Alger Holdings Ltd., \$9,600; Ottawa, Air Chute Realty Ltd., \$16,000; Peterborough, Ont., Harry & Myer Cherney, \$5,850; St. Catharines, Ont., Lincoln Properties Ltd., \$12,236; Sarnia, Ont., Chester Ferris, \$3,600; Sudbury, Ont., Estate of J. J. Mackay, \$6,040; Timmins, Ont., Timmins Theatres Ltd., \$7,200; Toronto, The Brock Building Ltd., \$24,310, Concord Realty Ltd., \$4,650, Davis Buildings Ltd., \$5,256, W. B. & M. M. Herman, \$10,800, George W. Hyslop, \$13,770, Spadina Investments Ltd., \$27,902.40; Welland, Ont., Roseview Realty Co., Ltd., \$4,999; Weston, Ont., Morris Weisdorf, \$4,560; Windsor, Ont., Peter Tinning, \$11,000.

Winnipeg, Guardian Realty Ltd., \$5,499.96, Republic Investments Ltd., \$25,000, Provincial Government of Manitoba, \$8,400; Moose Jaw, Sask., Canadian City & Town Properties Ltd., \$5,700; City of Prince Albert, Sask., \$6,000; Saskatoon, Sask., D. W. Dick & Co., \$14,400; City of Edmonton, \$7,695; Lethbridge, Alta., Purity Dairy, \$4,000; Courtenay, B.C., Mrs. R. E. Stewart, \$3,000; Nanaimo, B.C., Hugh M. Wilson, \$4,480; Nelson, B.C., Estate of the late Mrs. Marie Papazian, \$3,000; New Westminster, B.C., Belyea & Co. Ltd., \$8,000; Penticton, B.C., Penticton Board of Trade Bldg. Association, \$3,311.55; Vancouver, Charles B. K. Van Norman & Douglas McRae Mitchell, \$15,000; Victoria, Joneade Estates, \$12,433.

J Expenditures comprise: newspaper advertising, \$43,189.78; radio services, \$5,884.37.

K Expenditures comprise: subscriptions to newspapers and periodicals (including occasional purchases), \$1,427.33; unemployment insurance, \$1,842.86; payment to Government Officers' Guarantee Fund, \$1,460.70; gasoline, oil and grease, \$2,153.87; maintenance, motor vehicles, \$1,039.82; sundries, \$7,260.64.

Votes 168 and 596	Government's Contribution to the Unemployment Insurance Fund..	26,350,000 00
	Expenditures.....	\$ 26,133,319 99

The Government's contribution to the Unemployment Insurance Fund, under the provisions of the Unemployment Insurance Act, c. 44, 1940, as amended, represents one-fifth of the aggregate credits to the fund—which were derived from (1) sale of stamps, \$65,392,271.70; and (2) contributions paid other than by stamps, \$65,274,328.27—after deducting refunds of contributions made under the provisions of the Act, \$210,902.54.

Vote 169	To provide for the transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto, in accordance with regulations of the Governor in Council.....	200,000 00
	Expenditures.....	\$ 135,613 90

Under the provisions of P.C. 5/1575 April 13, 1948, as amended by P.C. 49/1188 March 8, 1950, the transfer of labour to and from places where employment was available in agriculture and industry was continued under the National Employment Service, Department of Labour. Under this authority, the cost of the

transportation of workers, their dependents and effects to and from places of employment, medical examinations, advertising, publicity and sundry expenses was assumed by the Federal Government when officers of the National Employment Service considered it necessary or expedient to assist in the transfer of unemployed persons and where, in the opinion of such officers, the persons to be transferred were unable to pay the costs themselves.

The transfer of workers was restricted to: (a) movements from areas as arranged by the Minister of Resources and Development and the Minister of Labour; or (b) movements as arranged by the National Employment Service with employers on a recoverable basis.

Under the provisions of P.C. 1317 March 14, 1950, authority was granted to enter into agreements with the provinces by which workers suitable for farm work would be transported from one province to another in order that they would be available for employment where most urgently required. Interprovincial transportation costs were paid initially by the Federal Government and 50 per cent of such cost was recovered under the agreements from the following provinces and credited to this vote: Prince Edward Island, \$4,230.07; Ontario, \$21,174.20; Manitoba, \$10,643.68; Saskatchewan, \$13,344.27; Alberta, \$19,302.61.

The expenditures comprise payments made on behalf of employees, \$128,000.74, and employers, \$7,613.16.

Payments made to transportation companies in 1949-50 on behalf of employers were recovered in the current fiscal year and credited to Special Receipts, Refunds of Previous Years' War, Demobilization and Reconversion Expenditures.

A distribution of expenditure follows:

Industry—

Transportation Expenses:

Payment to transportation companies on behalf of employers (recoverable)	7,613 16
Transportation of workers to areas of prospective employment and workers returning home ..	33,384 03
Miscellaneous payments	518 38

Agriculture—

Transportation Expenses:

Transportation of workers to areas of prospective employment and workers returning home ..	20,403 51
Harvest excursion to Ontario	21,174 19
Harvest excursion East to West	43,290 56
Harvest excursion to Prince Edward Island for farm workers and potato pickers including return transportation	4,230 07

\$ 135,613 90

Votes 170 and 635 To provide for the payment of unemployment assistance to certain residents of Newfoundland to give effect to the Terms of Union of Newfoundland with Canada, in accordance with regulations of the Governor in Council, and such assistance shall be deemed to be a benefit or payment within the meaning of Sections 33 and 67 of the Unemployment Insurance Act, 1940.....

Expenditures..... \$4,000,000 00

\$2,984,565 81

The general purpose of the above vote was to provide for the payment to residents of Newfoundland of assistance similar to unemployment insurance benefits that they would have enjoyed on becoming unemployed had they been residents of Canada prior to the date of Union.

Vote 597 To reimburse the Unemployment Insurance Fund under Section 87F (1) of

the Unemployment Insurance Act, 1940, as amended by Statute of 1950.....

Expenditures..... \$1,780,000 00

The Unemployment Insurance Act, 1940, was amended, effective February 28, 1950, to provide for the payment of supplementary benefits to persons who come within one of the following classes: Class 1, those who have exhausted their regular benefit rights in the fiscal year; Class 2, those who have not sufficient contributions to qualify for regular benefit but who have 90 contributions in the fiscal year; Class 3, those who work in lumbering and logging for at least 90 days in any period of 12 months falling within the year and a half prior to his claim; Class 4, those who are engaged in an employment which was not insurable but has been declared insurable in the twelve months prior to the claim.

Effective July 3, 1950, an increase of one cent per day in the contribution rate for both employers and employees was authorized, and the payment of supplementary benefits in Classes 1 and 2 is met by this additional two cents per day contribution. As authorized under section 87F (2) of the Act, an accounting of payments and additional contributions will be made as of March 31, 1952 and any deficit, due to the aggregate payments exceeding the aggregate of the additional contributions to the Fund, will be met out of moneys provided by Parliament.

In respect of Classes 3 and 4, section 87F (1) of the Act authorizes the Minister of Finance to credit the Unemployment Insurance Fund from time to time, out of moneys provided by Parliament, with an amount equal to the supplementary benefits paid to persons in these classes and the above vote was provided for this purpose. An amount of \$1,777,652.20 was credited to the fund from this appropriation to cover payments made from the Fund for the supplementary benefit period February 28 to April 15, 1950, but audited in the fiscal year 1950-51. The balance of the appropriation amounting to \$2,347.80 was used to credit the Fund for payments made and audited in the fiscal year 1950-51.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 11,396 00
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SPECIAL

A—DEPARTMENT

Vote 595 To authorize and provide for Federal contributions to reimburse the Province of Quebec for one half the expenditure for the reconstruction of buildings of Technical and Marine Schools, Rimouski, Quebec, and one half the cost of re-equipping the Technical School and to authorize the Minister of Labour to enter into an agreement with the Province of Quebec for such expenditures..... 330,000 00

Expenditures.....	\$ 264,461 67
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Payment of Damage Claims

Payee	Particulars	Authority	Amount
J. H. Cotton, J. E. Crankshaw and G. Lacroix, jointly	Injury to J. H. Cotton by Government owned vehicle	T.B. 399598 December 30, 1950	1,211 00

UNEMPLOYMENT INSURANCE COMMISSION

A. Haines	Compensation for injuries	P.C. 89/2622 May 25, 1950	1,112 65
			\$ 2,323 65

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Proceeds from Sales	7,711 81	5,369 97
B Services and Service Fees	5,344 59	8,113 21
C Refunds of Previous Years' Expenditure	25,779 28	18,321 61
D Miscellaneous	8,749 19	432 44
Total Ordinary	47,584 87	32,237 23
Special Receipts—		
E Refunds of Previous Years' Special Expenditures	2,361 60	2,582 95
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	27,845 67	201,502 64
Grand Total	\$ 77,792 14	\$ 236,322 82

Details

Ordinary Revenue—

A	Proceeds from Sales: <i>Labour Gazette</i> and other Publications, \$7,552.68; sundries (Unemployment Insurance Commission), \$159.13	7,711 81
B	Services and Service Fees: Amount received from employers to cover costs of Administration of the Merchant Seamen Compensation Act, c. 58, 1946, as amended, \$5,191.36; photostat service (Unemployment Insurance Commission), \$153.23	5,344 59
C	Refunds of Previous Years' Expenditure (including Unemployment Insurance Commission, \$3,700.07)	25,779 28
D	Miscellaneous: Postage stamps redeemed by the Post Office Department, \$3,700; receipts from farmers re prisoners of war labour, \$3,457.28; sundry, \$1,591.91 (including Unemployment Insurance Commission, \$768.40)	8,749 19
	Total Ordinary	47,584 87

Special Receipts—

E	Refunds of Previous Years' Special Expenditures; Refunds from the Provinces re Youth Training—Nova Scotia, \$130; New Brunswick, \$1,164.10; Manitoba, \$105; Saskatchewan, \$865.50; Ontario, \$97	2,361 60
F	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures:	
	Refunds from the Provinces re the Canadian Vocational Training Program—Quebec, \$1,500; Manitoba, \$254.26; British Columbia, \$3,076.43	4,830 69
	Repayment of loans made in the fiscal years 1942-43 to 1945-46 inclusive to certain university students in connection with the war effort. The outstanding balance is \$71,960.07	7,291 04
	Refunds of expenses in connection with general labour transference in industries and agriculture (Unemployment Insurance Commission)	1,425 44
	Miscellaneous: Refunds of transportation costs by displaced persons who failed to complete their term of employment under agreement, \$7,637.37; recoveries of expenditure relative to Japanese Division, \$3,134.02; sundry, \$3,527.11	14,298 50
	Grand Total	\$ 77,792 14

Certified correct.

A. MacNAMARA,
Deputy Minister of Labour.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account				
Cheques—Labour	99 22			99 22
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
B Fair Wages Suspense	4,419 20	36,857 48	37,388 78	4,950 50
C Polish Agricultural Workers	1,760 49	1,332 51	25 00	452 98
	6,179 69	38,189 99	37,413 78	5,403 48

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[12] Insurance, Pension and Guaranty Accounts				
(a) <i>Government Annuities—</i>				
D Government Annuities Fund	563,182,111 00	26,178,354 88	83,395,238 88	620,398,995 00
(b) <i>Insurance and Guaranty Funds—</i>				
E Unemployment Insurance Fund—				
Cash	16,888,767 31	270,176,786 99	267,593,835 71	14,305,816 03
Bonds and Accrued Interest ...	578,031,123 49	88,998,927 83	176,752,214 96	665,784,410 62
	1,158,102,001 80	385,354,069 70	527,741,289 55	1,300,489,221 65
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous—</i>				
F Department of Labour—Suspense .	2,409 30	4,389 46	2,375 16	395 00
F Unemployment Insurance Commission—Suspense	93 18	2,159 81	2,088 33	21 70
G Unclaimed Cheques Suspense—				
Labour	33,245 32	104 23	113 46	33,254 55
Unemployment Insurance Commission	385 13		342 85	727 98
H Unclaimed Drafts Suspense—Unemployment Insurance Commission	16 70		1 54	18 24
	36,149 63	6,653 50	4,921 34	34,417 47
	\$ 1,158,144,430 34	\$ 385,398,913 19	\$ 527,783,624 67	\$ 1,300,529,141 82

A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

B Where an investigation by officials of this Department in respect of a contract on Government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

C The credit balance in this account represents war service gratuities payable to Polish veterans who were selected for agricultural employment in Canada (P.C. 5201, December 19, 1946), and whose present addresses are unknown.

D The Government Annuities Act, c. 7, R.S., as amended, provides that an account shall be kept to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Credits consist of: premiums of \$60,055,206.71; interest at 4 per cent per annum on contracts entered into to April 18, 1948, \$21,553,323.10; interest at 3 per cent per annum on contracts subsequent to that date, \$1,126,922.43; and an amount of \$659,786.64 to maintain the reserve—see page K-6. Debits comprise vested annuity and commuted value payments and refunds of premiums. The closing balance represents the actuarial value of outstanding contracts.

E The balance of \$680,090,226.65 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Government of Canada to the Unemployment Insurance Commission. The credit balance under bonds and accrued interest consists of the book value of the bonds, \$660,831,707.47, and accrued interest of \$4,952,703.15. See appendix to this section for Balance Sheet as at March 31, 1951, and Statement of Revenue and Expenditure for the year ended March 31, 1951.

F Receipts which cannot be allocated immediately are credited to these accounts pending clearance to the proper accounts.

G All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to these accounts pending claims therefor.

H Remittances in the form of Receiver General drafts are credited to this account pending advice as to proper distribution.

PUBLIC ACCOUNTS, 1950-51: PART II

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	1,802 27	803 24
Previous Years—Collectable	25 00	
—Uncollectable	5,193 10	5,193 10
	<u>7,020 37</u>	<u>5,996 34</u>

UNEMPLOYMENT INSURANCE COMMISSION

Current Year	7,727 09	2,221 43
Previous Years—Collectable	473 30	626 50
—Uncollectable	47,273 64	47,203 01
	<u>55,474 03</u>	<u>50,050 94</u>
	<u>\$ 62,494 40</u>	<u>\$ 56,047 28</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable was given on page K-17, Public Accounts, 1948.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF LABOUR

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacNamara, A., Deputy Minister ...	\$ 12,000 00	\$ 5,158 34	Johnstone, H. S.	5,520 00	
Brown, A. H., Asst. Deputy Minister	8,500 00	1,143 18	Lyon, J. E.	5,100 00	2,195 90
Goulet, P., Assistant to the Deputy Minister .	7,000 00	2,225 26	Mackinnon, J. F.	6,120 00	650 18
Ainsborough, F. J.	6,000 00	1,078 58			1,908 00*
Bosse, E.	6,000 00		MacLean, M. M.	8,500 00	702 76
Cram, R. H.	5,820 00		Marcotte, H. A. Y. ..	5,760 00	
Crumb, R. W.	5,208 00	1,999 18	Masson, P. A.	5,208 00	
Currie, G. R.	6,120 00	1,221 65	McCord, C. R.	6,180 00	
Davidson, J. E.	5,520 00		Perkins, H.	5,208 00	816 59
Dawson, W. W.	5,200 00	1,848 46	Pettigrove, H. R.	6,120 00	886 99
Dymond, J. M.	6,480 00		Ranger, R.	6,780 00	
Fletcher, J. G.	5,208 00		Rutherford, H. R.	5,520 00	1,752 79
Ford, C. R.	5,028 00	1,772 82	Spence, H. A.	5,088 00	1,225 48
Greene, G. G.	5,520 00	539 98	Stevens, C. E.	5,208 00	
Haythorne, G. V.	5,800 00	683 55	Thompson, R. F.	6,480 00	730 36
			Trepianier, F. X. R. ..	6,120 00	1,512 21
			Walker, H. J.	5,760 00	
			Wilson, B.	5,520 00	

* Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Anderson, G. G.	\$1,934 69	Casselman, P. H. ..	1,210 73	Geldard-Brown, M. .	1,826 51
Andrews, W. G.	1,512 73	Cook, R. S.	1,101 00	Graham, W. P.	2,188 47
Blackburn, G. G.	616 44	Currie, J. H.	519 68	Grant, J. D.	2,363 98
Campbell, C. B.	946 17	Elson, A.	1,013 70	Gunn, J. S.	1,074 05

	Travelling expenses		Travelling expenses		Travelling expenses
Hooper, R. H.	1,954 99	Mainwaring, A. J. L.	2,054 99	Salter, P. E.	598 92
Houston, J. K.	578 76	O'Neill, G.	1,732 57	Stuart, N. D.	1,418 10
Kerr, A. G.	668 50	O'Neill, R. L.	1,685 50	Symes, A.	1,777 55
Kinley, J. R.	1,998 70	Pepin, J. A. L.	1,070 00	Tysoe, D. S.	856 04
Lajoie, E.	2,471 80	Quinn, C. J.	541 83	Walton, S. J. G.	2,707 34
Lortie, O. J.	1,137 23	Richardson, C. J. ..	1,488 29	Yorston, G. W.	1,985 97
MacDougall, J. L. ..	1,584 66				

UNEMPLOYMENT INSURANCE COMMISSION

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bisson, J. G., Chief Commissioner..\$	9,000 00	\$ 2,095 14†	Hartley, R. P.	6,480 00	1,786 23
Murchison, C. A. L., Commissioner	8,000 00	530 50	Heffernan, J. G. P. ..	5,700 00	
Tallon, R. J., Commissioner	8,000 00	1,472 41	Hudson, C. R.	5,208 00	563 82
Argyle, J. V.	5,100 00		Hudson, H. C.	5,520 00	1,535 16†
Barclay, R. G.	6,780 00	1,411 38	Jones, P. G.	5,580 00	
Bouthillier, J. A.	5,580 00		Keetch, H.	5,520 00	1,142 48
Bricault, A. C.	5,208 00	1,039 35	Mayall, W.	5,208 00	
Brown, R.	5,208 00		McKinstry, W.	6,480 00	1,663 61
Carnill, W.	5,208 00		McLaren, S. H.	7,800 00	1,182 55†
Collins, G. S.	5,820 00		Morrison, G. M.	5,520 00	927 26
Curry, L. J.	5,880 00	1,930 14	Picard, S.	5,208 00	1,240 37†
Darracott, W. H. L. ..	5,520 00		Pratt, R. F.	5,208 00	
Deschamps, O.	5,460 00		Relfh, H. S.	5,820 00	627 24
Desormeaux, E. C.	5,820 00	924 28	Rutherford, W. K. ...	6,780 00	1,240 95
Dubuc, C.	5,760 00		Shaw, O. J.	5,880 00	1,237 47
Dupuis, R.	5,580 00	618 84	Smyth, W. J. E.	5,400 00	
Dwyer, J. F.	5,580 00		Stephenson, D. J.	5,208 00	
Guay, J. T. M.	6,780 00	898 52	Sullivan, B. G.	7,320 00	1,034 40†
			Temple, J. W.	5,820 00	
			Tosland, A. L.	5,208 00	856 90†
			White, F. J.	6,780 00	1,708 24

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Albright, L.\$	978 52	Bernier, J.	2,164 22	Cave, H. E.	1,226 18*
Allen, W. P.	1,920 55	Bertie, K. A. L.	1,061 29	Caya, J. J.	958 64
Anderson, E. C.	1,995 35†	Besoby, I.	757 79	Chapman, R. V.	1,361 43
Andrews, W. S.	621 26*	Blackburn, J. E.	1,271 30	Charette, E.	1,036 86
Annand, R. G.	853 03	Blackwell, H. C.	585 16	Charters, E. C.	708 87
Arcand, C. G.	634 46	Blondin, A. A.	1,721 12	Chartray, M.	1,229 44
Archambault, C.	824 09	Bolton, G. R.	518 15	Chisholm, H. K.	898 53
Bailey, T. G.	653 38	Booth, A. E.	1,189 38	Chislett, H. H.	599 97
Baker, E. A.	1,108 96	Brittain, A. A.	731 92	Clinton, G. G.	782 88
Ballantyne, W. M. ..	1,292 99	Brown, T. N.	560 50	Coles, H. L.	1,223 73
Balsillie, D. G.	545 37	Bryce, T. W.	740 83	Colpitts, H. T.	1,342 21
Beatty, R. L.	631 94	Bullock, G.	1,459 35	Compton, J. F.	533 30
Beaulieu, R. W.	1,175 93†	Burke, E.	573 54	Connolly, T. L.	520 96
Beauregard, R.	534 64	Butler, P.	548 60	Content, J. F. M. ..	1,546 92
Bebb, F. H.	669 73	Caine, G. W.	648 35	Cooper, N. R.	2,054 35
Begg, W. T.	799 72	Campbell, G. G. ..	545 81	Coristine, H. B.	1,135 87
Belec, J. A.	839 66	Campbell, M.	923 66†	Cornez, J.	580 50
Belyea, C. M.	1,282 90	Carmel, M.	615 62	Cote, R.	615 77
Benoit, J. A.	1,016 02	Carpentier, J. O. ..	1,182 83	Coy, R. J.	1,565 26
Bergeron, B.	813 81	Carr, E.	1,338 00	Crookshanks, E. J. ..	797 09
Bergevin, L. M.	1,298 92	Cassels, J. M.	1,109 88	Crosbie, M. C.	750 48

Travelling expenses		Travelling expenses		Travelling expenses	
Crosdale, R. C.	508 75	Grodeland, J. I.	645 53	MacDonald, R. H. ..	1,094 77
Crowell, E. G.	1,202 81	Groulx, R. H.	639 59	MacGregor, H.	882 34
Crutcher, J. A.	557 20	Guillot, G. H.	589 62	MacKnight, J. R.	715 16
Cuff, R. G.	1,009 93	Hadden, G. F.	563 64	MacNeil, J. G.	534 00
Dahme, G.	840 46	Haggman, L. F.	616 51	MacPhail, L. L.	1,631 24
Dale-Johnson, A. R.	576 63	Hague, W. T.	536 20	MacTavish, R. J.	2,494 80
Daley, R. E.	580 60	Halpin, J.	582 93†	Marchand, J. G. R.	662 17
Dalgleish, A.	608 35	Hamilton, R. A.	882 18	Marion, J. R.	900 07
D'Anjou, R.	592 73	Handley, A. B.	1,444 70	Marsh, K. E.	679 30
Daoust, H.	885 20	Hartie, R. H.	2,365 05	McBeath, A. B.	812 40
Davies, R. D.	965 89	Hay, D. W.	1,275 18	McCadden, C.	595 45
Davison, W.	560 65†	Hay, H. D.	500 40	McClements, J. S.	871 84
Dawes, P. A.	1,055 53	Head, E. L.	679 94	McClintock, G. E. M.	887 23
de Grosbois, W. G. B.	730 76	Heap, J. F.	1,947 40	McClure, C. E.	862 61
Delahunt, L. R.	1,435 71	Heller, C. W.	1,482 94	McCormick, J. R.	624 21†
Demers, G. R.	603 95	Hess, O. O.	714 48	McDonald, A. L.	637 12
Denoncourt, J. G. ..	683 25	Hill, E. R.	1,291 67	McDonald, J. C. E.	758 31
Denton, E. F.	526 93	Hillocoat, W. A.	1,013 22	McFarquhar, C. C.	1,192 15
Deschenes, R. A.	986 53	Hitchcock, F. C.	1,864 13†	McGhee, G. B.	1,392 45
Desjardins, R.	798 99	Hopper, H.	1,000 96	McGill, W. A.	692 48
Devlin, J. D.	1,352 88	Huffman, L. H.	930 80	McGoldrick, J. A. T.	748 02
Dillstone, E. F.	541 40	Hughes, R. W. R. ..	1,188 63†	McGuinness, F. G.	1,085 07
Dionne, L. P.	566 07	Hurst, V. G.	1,367 52	McIntyre, H. A.	1,512 63
Downing, G. M.	1,362 21	Johnston, H.	2,235 95†	McIrvine, M.	577 40†
Duncan, J.	727 59	Johnston, J. W.	779 70	McKaskell, W. S.	800 54
Duncan, W.	963 66	Johnston, S. B.	959 85	McKay, C. M.	908 22
Dunsworth, M. M. ..	783 74	Johnston, W. D.	1,460 39	McKay, F. A.	1,050 60
Duperre, G.	949 11	Jolley, F. W.	580 65	McKearney, F. A.	1,822 72
Durocher, F.	1,077 65	Jory, G. S.	633 38	McLellan, E. N.	541 83†
Ennis, H. R.	1,503 13	Kennedy, O. S.	1,268 02	McMartin, J. A.	968 05
Esson, E. A.	4,246 66†	Kennedy, R. M.	960 29	McMordie, W.	1,241 10
Finley, M. M.	605 35	Kenyon, W. G.	592 31	Melancon, L.	541 35
Firth, H. W.	3,000 00**	Kimmit, R. J.	840 06	Menard, E. H.	789 00
Fishbourne, T. A. ..	1,007 66	King, W. D.	863 57	Merrill, E. L.	809 75
Fitzpatrick, R. C. ..	510 27	Laframboise, J. R. ..	1,380 63†	Miller, W.	1,458 47
Forest, R.	573 92	Laing, N. H.	648 23	Milton, A. V.	1,083 03
Forrester, W. L.	1,191 64†	Lamarre, R.	6,343 44†	Mineau, E.	717 58
	677 51*	Lamontagne, F.	606 23	Mitchell, C. M.	613 90
Forsyth, A. F.	582 90	Langevin, J. I.	1,345 54	Morel, J.	719 03
Fortin, L. M.	1,184 98	Laperriere, M. A. M.	2,176 90	Moreton, F. E.	518 76
Fox, C. M.	705 66	Larochelle, L. P.	667 58	Morissette, G. O.	715 00†
Fraser, L. T.	2,170 37*	Lawie, C.	682 02†	Morris, E. L.	2,093 17
	823 34	Lawson, G. F.	1,987 93	Morrison, B. C.	1,042 03
Frederick, A.	834 13	Leahy, A. P.	1,341 10	Morrison, C. R.	1,760 62
Fry, J. F.	566 04	Lebel, J. E. G.	2,005 77	Mortimer, R. C.	1,974 39†
Fuller, A. J. R.	911 35	Leblanc, J. A.	1,969 45	Motard, L. R.	693 39
Gagne, A.	1,265 06	Lefebvre, A.	788 75	Muir, W. A.	605 15
Gagnon, C. H.	897 76	Lefebvre, E.	852 61	Muirhead, C. W.	2,239 94
Gagnon, J. H.	1,399 51	Lefebvre, J. A.	867 25	Muirhead, W. D.	1,529 53†
Galbraith, H. T.	1,414 51	Lefebvre, M.	714 87	Murray, A. G.	551 95
Gale, C. B.	2,440 99†	Leger, C. J.	1,334 91	Nairn, W. S.	828 29
Gascoyne, H.	700 13	Leigh, W. J.	1,548 74	Nash, T. H.	523 50†
Gaudette, J. A. P. F.	1,080 22	Lemay, G. A.	2,057 82	Naylor, E. C.	688 33
Gibson, G. A. L.	575 71	Lemieux, H.	571 42	Nesbitt, T. B.	1,019 84
Gillis, E.	574 17	Leonard, R.	1,211 08	Newfield, G.	686 01
Girard, J. L.	523 08	Lesage, J. P.	1,315 49	Niblett, L. A.	1,326 24
Girouard, J. L. A. ..	1,460 93	Levesque, R.	659 79	Robert, J. L.	790 84
Godfrey, R. C.	516 34†	Lockerbie, A. E.	952 93	Noble, A. F.	1,237 73
Govan, J.	678 05	Luders, T. C.	838 69	Noble, O. A.	772 80
Graves, A. E.	823 48	Luke, R. C.	839 65	Nolet, C. H.	972 08
Gray, R. M.	1,615 66	Lysecki, J. J.	1,171 61	Norman, D. L.	667 05
Grenier, M.	784 60	MacBride, M. H.	952 86	Normandin, L. P.	1,264 84
Grieve, T. L. H.	749 15	MacDonald, D. A. ..	583 60	Oberlin, C. W.	1,606 95
Griffin, E. H.	947 64	MacDonald, E.	945 20	O'Brien, S. B.	715 80
				O'Neill, H. M.	1,169 00

Travelling expenses	Travelling expenses	Travelling expenses
Ouellette, W. 800 26	Rodier, P. E. 953 28	Taylor, G. M. 514 35†
Ouimet, A. L. 1,055 41	Ross, A. C. 812 15	Tessier, G. J. 838 50
Page, J. N. 982 35	Round, H. W. 3,963 09†	Theriault, A. 831 96
Palmer, E. F. 697 35	Roy, J. P. 784 51	Thibault, R. 987 42
Paradis, P. P. 778 26	Roy, J. S. 746 30	Thomson, W. 662 95
Parent, J. G. R. 1,196 84	Roy, R. 1,243 19	Tingle, O. N. 1,097 56*
Parker, J. M. 692 28	Ruffee, G. H. 535 93	Tougas, R. 577 79
Parkinson, C. V. 540 07	Ruth, R. H. 550 32	Treleaven, K. N. 557 13
Paterson, W. N. 1,360 32	Rymer, D. 893 27†	Turley, T. 1,680 09†
Pearson, B. 1,011 63	St. Germain, J. H. L. 1,173 55	Turnbull, I. G. 1,268 85
Peel, R. W. 692 03	Samson, G. A. 1,082 72	Turnbull, W. 2,000 90
Pelletier, A. 993 22	Saunders, Y. T. 883 88	Turner, J. A. 892 29
Pharand, J. B. 1,551 22†	Scott, G. H. 672 22	Vassie, W. G. 543 88
Phillips, T. A. 1,261 00	Scott, W. G. 1,006 50	Verreault, L. P. 738 73
Piche, R. A. 1,106 68	Sharrer, J. A. 4,048 32†	Vezina, R. 723 89
Pitcheas, J. W. 916 69	Shaw, A. L. 528 81†	Wall, C. E. 851 02
Pollard, C. W. 692 53	Shaw, F. W. 517 65†	Warde, L. S. 542 96
Porter, W. D. 2,579 39	Simmons, A. E. 896 73	Warrior, R. W. 2,562 96
Potvin, G. T. 2,248 25	Simoneau, L. M. 893 80	Wayling, G. 1,888 10
Poulin, L. 627 12	Simons, L. G. 3,973 54†	Webster, M. E. 608 39
Price, E. B. 1,315 67	Sims, R. H. 2,530 81	Weiler, A. L. 909 70
Primeau, C. H. 1,619 64	Sirois, A. 802 78	Welter, F. L. 1,043 33†
Purdon, C. A. 1,132 25	Slade, R. E. 2,350 40†	Westover, E. K. 983 12
Quigley, H. F. 1,028 75	Smith, A. J. 827 12	Wetmore, G. B. 682 47
Rackham, A. 533 00	Smith, N. H. 716 81	Whammond, G. H. 820 27
Radford, T. B. 1,536 89	Smith, P. J. 1,830 77	Wheeler, W. C. 789 16†
Ramsay, W. 851 57†	Smith, W. F. 505 29	White, B. G. 704 34
Raymond, G. E. L. 1,337 50	Softley, I. C. 621 80	Wilson, G. 621 69†
Redmond, C. H. 770 64	Steeves, W. I. 540 26	Winter, E. S. 631 24
Reid, A. B. 1,268 98	Stephure, J. A. 581 50	Woodcock, E. C. S. 787 10
Reid, R. A. 673 75	Stewart, A. G. 763 90	Woodworth, R. C. 715 84
Risto, E. A. 609 57	Stone, W. G. 1,696 10	Woollacott, W. E. 530 76†
Rivet, R. 525 99	Story, E. J. 1,172 47	Wright, A. R. 695 96
Robb, J. W. 999 27	Stuart, D. A. 607 17	Wright, W. E. 679 70
Robertson, G. S. 1,031 44	Talbot, G. 575 71	Young, D. J. M. 674 67
Robertson, J. E. 1,926 40	Tassie, J. S. C. 550 58	
Robinson, W. J. 1,196 46	Tatham, R. W. 1,037 19	

* Removal expenses.

† These items include amounts charged to other votes of this Department as follows: Vote 152, \$789.16; Vote 155, \$4,836.96; Vote 166, \$31,944.54.

** Allowance at annual rate listed as part-time representative, Employment Service and Unemployment Insurance Commission.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

DEPARTMENT OF LABOUR

The Bell Telephone Company of Canada, Montreal, \$13,006.30; Government of Canada—Canadian Arsenals Limited, \$11,601.49, Central Mortgage and Housing Corporation, \$41,151.45, National Film Board, \$53,757.72, Post Office Department, \$13,125.65, Department of Public Printing and Stationery, \$316,100.42, Department of Veterans Affairs, \$18,319.84; Canada Catering Company Limited, Toronto, \$71,893.13; Canada Packers Limited, Montreal, \$14,848.70; Canadian National Railways, Montreal, \$180,496.41; Canadian Pacific Railway Company, Montreal, \$24,087.28; International Business Machines Co. Ltd., Toronto, \$13,755.40; R. C. Smith & Son, Limited, Toronto, \$65,757.71; Trans-Canada Air Lines, Montreal, \$12,295.09.

UNEMPLOYMENT INSURANCE COMMISSION

The Bell Telephone Company of Canada, Montreal, \$114,223.28; Brink's Express Company of Canada, Limited, Montreal, \$12,692.35; British Columbia Telephone Company, Vancouver, \$17,666.56; Government of Canada—Department of Finance, \$10,021.41, Post Office Department, \$1,058,337.88, Department of Public Printing and Stationery, \$762,481.72, Department of Public Works, \$1,787,225.97; Canadian Bank Note Company, Limited, Ottawa, \$41,596.15; Canadian Corps of Commissionaires, Montreal, \$121,386.52; Canadian National Express Co., Montreal, \$30,848.55; Canadian National Railways, Montreal, \$163,058.21; Canadian National

Telegraphs, Montreal, \$23,279.28; Canadian Pacific Airlines, Limited, Vancouver, \$39,105.67; Canadian Pacific Railway Company, Montreal, \$68,914; Robert Ryan, Hull, Que., \$37,500; R. C. Smith and Son, Limited, Toronto, \$55,826.31; Toledo Motors Limited, Montreal, \$21,955; Trans-Canada Air Lines, Montreal, \$14,069.59.

Appendix

UNEMPLOYMENT INSURANCE FUND

Balance Sheet as at March 31, 1951

ASSETS		
Cash on deposit with Receiver General	12,350,816	03
Amount on deposit with chartered banks for redemption of benefit warrants	540,000	00
Advances to Local offices for payment of benefits by cash	1,415,000	00
		14,305,816 03
Investment Securities:		
Government of Canada and Canadian National Railways bonds—book value (per schedule I)	660,831,707	47
Accrued interest	4,952,703	15
		665,784,410 62
		<u>\$680,090,226 65</u>
LIABILITIES		
Unredeemed benefit warrants	1,325,032	77
Contributions—refundable to unlocated persons	811	58
		1,325,844 35
Deposits from employers under bulk payment method		4,229,348 43
Balance at credit of fund:		
Balance, March 31, 1950	589,914,287	86
Add—Net revenue for year ended March 31, 1951	84,620,746	01
		674,535,033 87*
		<u>\$680,090,226 65</u>

* See comment on page K-26.

Statement of Revenue and Expenditure for year ended March 31, 1951

REVENUE		
Contributions—Employers and Employees:		
Stamp method	65,392,271	70
Meter method	16,844,484	70
Bulk payment method	45,723,602	25
Armed Services	2,706,241	32
		130,666,599 97
Contributions—Government of Canada (20 per cent)		26,133,319 99
Fines received		34,656 00
Reimbursement from Vote 597 re Supplementary Benefits, classes 3 and 4		1,780,000 00
Income from Investments:		
Net interest earned after provision for amortization of premium and accumulation of discount	15,559,711	52
Profits on sale of Securities	71,135	54
		15,630,847 06
		<u>\$174,245,423 52</u>
EXPENDITURE		
Benefit payments:		
Ordinary		82,740,198 43
Supplementary—Classes 1 and 2	5,155,514	14
—Classes 3 and 4	1,728,964	94
		6,884,479 08
		89,624,677 51
Net Revenue		84,620,746 01
		<u>\$174,245,423 52</u>

DEPARTMENT OF LABOUR

K-25

UNEMPLOYMENT INSURANCE FUND—Continued

SCHEDULE I

Details of Investment Securities as at March 31, 1951

Maturity	Rate	Par Value		Cost		Amortization		Book Value		Value Per \$100	Yield	Accrued Interest	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.			\$	cts.
Government of Canada—													
Nov. 1, 1951.....	1½	17,387,000	00	17,387,000	00	.....	.....	17,387,000	00	100	00	1.75	125,877 12
*Feb. 1, 1952.....	3½	5,182,000	00	5,307,573	38	81,066	73	5,226,506	65	100	86	3.38	27,223 25
*Mar. 1, 1952/54.....	3	56,840,000	00	58,538,792	00	772,932	94	57,765,859	06	101	63	2.28	144,825 21
Nov. 1, 1952.....	1½	22,000,000	00	21,898,183	50	33,569	95†	21,931,753	45	99	69	1.70	136,520 55
Nov. 1, 1952.....	1½	14,324,000	00	14,198,552	00	8,009	53†	14,206,561	53	99	18	2.28	103,701 84
*Nov. 1, 1953/56.....	3	23,536,000	00	24,185,925	00	207,541	05	23,978,383	95	101	88	2.62	292,104 33
May 1, 1954/57.....	3	54,916,000	00	56,304,171	75	598,302	00	55,705,869	75	101	44	2.51	681,560 22
Dec. 15, 1954.....	2	23,000,000	00	22,954,000	00	8,099	57†	22,962,099	57	99	84	2.04	134,849 32
Jan. 1, 1956/59.....	3	47,635,000	00	48,986,462	50	512,102	55	48,474,359	95	101	76	2.60	352,368 49
July 1, 1956.....	2½	29,000,000	00	28,818,750	00	13,196	12†	28,831,946	12	99	42	2.37	269,938 36
June 1, 1957/60.....	3	58,123,000	00	59,692,153	75	519,356	27	59,172,797	48	101	81	2.68	578,045 18
Feb. 1, 1959/62.....	3	84,601,000	00	86,556,655	00	561,157	04	85,995,497	96	101	65	2.76	410,256 90
Oct. 1, 1959/63.....	3	81,812,000	00	83,967,578	75	652,882	45	83,314,696	30	101	84	2.76	1,223,817 86
Sept. 1, 1961/66.....	3	88,153,000	00	90,202,150	51	527,086	73	89,675,063	78	101	73	2.81	224,609 01
June 15, 1967/68.....	2½	25,181,000	00	25,070,926	26	3,658	23†	25,074,584	49	99	58	2.78	203,000 25
Canadian National Railways—													
Sept. 15, 1964/69.....	2½	17,726,500	00	17,699,991	25	2,108	06†	17,702,099	31	99	86	2.88	23,736 51
Jan. 16, 1966/71.....	2½	3,431,000	00	3,426,417	50	210	62†	3,426,628	12	99	87	2.88	20,268 75
		652,847,500	00	665,195,283	15	4,363,575	68	660,831,707	47	.....	.....	.....	4,952,703 15

* Redeemable at 101.

† Discount.

Average weighted yield 2.57%; amortization and yield calculated to maturity date on accounts held at a discount, and to call date on accounts held at a premium.

PUBLIC ACCOUNTS, 1950-51: PART II

UNEMPLOYMENT INSURANCE FUND—*Concluded*

COMMENT

The Balance Sheet published in the Annual Report of the Unemployment Insurance Commission shows an amount of \$664,580,376.79 to the credit of the Fund, the difference being due to the fact that it was necessary to take into the accounts of the Government of Canada certain transactions of April, 1951, applicable to the fiscal year 1950-51.

A reconciliation follows:

Credit balance as per Balance Sheet published in the Annual Report of the Unemployment Insurance Commission		664,580,376 79
<i>Add—Credits</i>		
Contributions—Employers and employees	8,456,379 45	
Government's contribution	1,687,567 43	
Reimbursement of Unemployment Insurance Fund from Vote 597	1,941 55	
		<u>10,145,888 43</u>
		674,726,265 22
<i>Deduct—Debits</i>		
Reimbursement of chartered banks for cash payments of benefits:		
Ordinary	160,005 90	
Supplementary—Classes 1 and 2	31,095 60	
—Classes 3 and 4	129 85	
		<u>191,231 35</u>
Credit balance as per the above Balance Sheet		<u><u>\$674,535,033 87</u></u>

1950-51
PUBLIC ACCOUNTS

PART II
L

LEGISLATION

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

LEGISLATION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:		
Expenditures—		
Ordinary	4,710,965	58
Revenues—		
Ordinary	91,585	02
Net Charge	\$4,619,380	56

NOTE.—Revenues are shown on page L-8 and Open Accounts on page L-10 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
THE SENATE					
		The Speaker of the Senate—			
L-3	Stat.	Salary and Motor Car Allowance.....	7,000 00	7,000 00	7,000 00
L-3	171	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
		Members of the Senate—			
L-3	Stat.	Indemnity to Senators.....	397,440 00	397,440 00	640,665 00
L-3	Stat.	Transportation Expenses.....	13,236 38	13,236 38	10,384 70
L-4	Stat.	Expense Allowances to Members of the Senate	172,295 06	172,295 06	167,416 10
L-4	Stat.	Annual Allowance to the Leader of the Government in the Senate.....	7,000 00	7,000 00	7,000 00
L-4	Stat.	Annual Allowance to the Leader of the Opposition in the Senate.....	4,000 00	4,000 00	4,000 00
L-4	699*	To provide for the payment of the full sessional indemnity for the session of 1950 to Members of the Senate for days lost through absence..	25,000 00	24,085 00	22,275 00
L-4	700*	To provide, notwithstanding anything con- tained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present session which commenced on February 16, 1950, and ended on April 5, 1950, of an amount representing the actual transporta- tion and living expenses.....	5,000 00	4,460 00	3,353 40
L-4	172) 701 598)	General Administration.....	344,746 00	343,802 40	312,917 68
			978,717 44	976,318 84	1,178,011 88
HOUSE OF COMMONS					
		The Speaker of the House of Commons—			
L-5	Stat.	Salary and Motor Car Allowance.....	7,000 00	7,000 00	7,000 00
L-5	173	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
		Deputy Speaker of the House of Commons—			
L-5	Stat.	Salary.....	4,000 00	4,000 00	4,000 00
L-5	174	Allowance in lieu of Apartments.....	1,500 00	1,500 00	1,500 00
		Members of the House of Commons—			
L-5	Stat.	Indemnity to Members, including additional Indemnity to the Leader of the Opposition	1,232,370 00	1,232,370 00	1,905,070 00

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
HOUSE OF COMMONS— <i>Concluded</i>					
L-5	Stat.	Motor Car Allowance—Leader of the Opposition.....	2,000 00	2,000 00	2,000 00
L-5	Stat.	Travelling Allowances to Members.....	44,893 10	44,893 10	33,491 52
L-5	Stat.	Expense Allowances to Members.....	516,454 35	516,454 35	425,793 00
L-6	702 } 599 }	*To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence.....	13,300 00	12,410 00	13,225 00
L-6	703 } 600 }	*To provide for the payment to each Member of the House of Commons who attended the first session of 1950, which commenced on February 16, 1950 and ended on April 5, 1950, of an amount representing the actual transportation and living expenses.....	16,200 00	16,004 38	11,860 50
L-6	175 } 704 }	General Administration—Estimates of the Clerk.....	920,235 00	918,519 48	800,730 00
L-7	176 } 705 }	Estimates of the Sergeant-at-Arms.....	522,986 00	520,108 02	507,686 46
L-7	177	Subscriptions to Publications of the Commonwealth Parliamentary Association to be distributed to Members of the House of Commons, and to provide for the Canadian share of expenses of the Commonwealth Parliamentary Association.....	10,000 00	10,000 00	10,000 00
L-7	178	*To provide for payment to each member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant.....	56,000 00	39,827 88	34,055 90
L-7	179	To provide for an allowance to the Deputy Chairman of Committees.....	2,000 00 3,351,938 45	2,000 00 3,330,087 21	1,552 72 3,760,965 10
GENERAL					
L-8	180	Printing of Parliament, including salaries of staff of the Joint Distribution Office.....	266,963 00	266,013 69	158,697 65
L-8	Stat.	Gratuities to families of deceased employees...	400 00	400 00	1,736 00
LIBRARY OF PARLIAMENT					
L-8	181 } 706 }	General Administration.....	138,060 00	137,445 84	126,525 69
PENSIONS AND OTHER BENEFITS					
L-8	182	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	700 00	700 00
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			2,537 27
			<u>\$ 4,736,778 89</u>	<u>\$ 4,710,965 58</u>	<u>\$ 5,229,173 59</u>

* Complete title is shown in the following details.

THE SENATE

NOTE.—Details of payments of indemnities, expense allowances and travelling and living expenses are shown in Appendix 1, page L—11.

Salary of the Speaker of the Senate, the Honourable Elie Beauregard, Senate and House of Commons Act, c. 147, R.S.....	\$ 6,000 00
Motor Car Allowance, Speaker of the Senate, Appropriation Act, No. 5, c. 61, 1931....	\$ 1,000 00
Vote 171 Allowance in lieu of Residence to the Speaker of the Senate.....	\$ 3,000 00

Members of the Senate—Indemnity to Senators, Senate and House of Commons Act, c. 147, R.S.....	\$ 397,440 00
Members of the Senate—Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.....	\$ 13,236 38

Payments were made as follows: Twenty-first Parliament—Second Session, to June 30, 1950: indemnities \$257,645, transportation expenses, \$80 (indemnities, \$71,145, and transportation expenses, \$5,059.75, were paid in 1949-50); Twenty-First Parliament—Third Session, August 29, 1950, to January 29, 1951: indemnities, \$33,975, and transportation expenses, \$7,636.10; Fourth Session, January 30, 1951: indemnities, \$105,820, and transportation expenses, \$5,520.28 (balance to be paid in 1951-52).

Members of the Senate—Expense Allowances to Members of the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945.....\$ 172,295 06

Members of the Senate—Annual Allowance to the Leader of the Government in the Senate, the Honourable W. McL. Robertson, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947.....\$ 7,000 00

Members of the Senate—Annual Allowance to the Leader of the Opposition in the Senate, the Honourable John T. Haig, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947.....\$ 4,000 00

Vote 699 To provide for the payment of the full sessional indemnity for the session of 1950 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct 25,000 00
Expenditures.....\$ 24,085 00

Vote 700 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present session, which commenced on February 16, 1950, and ended on April 5, 1950, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on April 5, 1950, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present session..... 5,000 00
Expenditures.....\$ 4,460 00

Votes 172, 701 and 598 General Administration

	Estimates	Allotments	Expenditures
Salaries	299,846 00	299,846 00	299,846 00
Allotted from Vote 104, Salaries, etc.	500 00	500 00	146 49
	300,346 00	300,346 00	299,992 49
Allowances—			
Private Secretary to the Speaker of the Senate	600 00	600 00	600 00
Printing, Stationery and Office equipment	7,000 00	6,500 00	6,490 92
Newspapers and Periodicals for Reading Room	3,300 00	3,040 00	3,035 45
Postage and Carriage of Mails	1,500 00	1,280 00	1,270 56
A Debates, King's Printer	22,000 00	25,230 00	24,668 59
General Expenses	10,000 00	7,750 00	7,744 39
	\$ 344,746 00	\$ 344,746 00	\$ 343,802 40

As at March 31, 1951, there were 159 salaried employees being paid from this vote, of whom 49 were permanent and 110 temporary. A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: L. C. Moyer, Clerk of the Senate, \$10,000; H. V. Attfield, \$5,124 (including allowance of \$600 as Private Secretary to the Speaker of the Senate); L. deMontigny, \$5,880; H. H. Emerson, \$6,480; G. B. Hagen, \$5,208; A. H. Hinds, \$6,180; B. P. Lake, \$5,208; C. R. Lamoureux, \$6,200; R. Larose, \$6,600; J. F. MacNeill, \$10,000; P. H. Shelton, \$5,208.

A Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the Senate.

HOUSE OF COMMONS

NOTE.—Details of payments of indemnities, expense allowances and travelling and living expenses are shown in Appendix 2, page L—14.

Salary of the Speaker of the House of Commons, Hon. W. R. Macdonald, Senate and House of Commons Act, c. 147, R.S.....	\$ 6,000 00
Motor Car Allowance, Speaker of the House of Commons, Appropriation Act, No. 5, c. 61, 1931.....	\$ 1,000 00
Vote 173 Allowance in lieu of residence to the Speaker of the House of Commons.....	\$ 3,000 00

Salary of the Deputy Speaker of the House of Commons, J. A. Dion, Senate and House of Commons Act, c. 147, R.S.....	\$ 4,000 00
Vote 174 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons.....	\$ 1,500 00

Members of the House of Commons—Indemnity to Members, including additional indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S.. \$1,232,370 00

Indemnity was paid as follows: Twenty-First Parliament—First Session, September 15, 1949 to December 10, 1949, \$875; Second Session, February 2, 1950, to June 30, 1950, \$791,855; Third Session, August 29, 1950, to September 15, 1950, \$116,100; Fourth Session, January 30, 1951, to March 31, 1951, payments on account, \$313,540 (balance to be paid in 1951-52). The additional indemnity of \$10,000 was paid to George Drew, Leader of the Opposition.

Members of the House of Commons—Motor Car Allowance, Leader of the Opposition, George Drew, Appropriation Act, No. 5, c. 61, 1931..... \$ 2,000 00

Members of the House of Commons—Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S..... \$ 44,893 10

Allowances were paid as follows: Twenty-First Parliament—First Session, \$20; Second Session, \$737.32; Third Session, \$27,272.99; Fourth Session, \$16,862.79 (balance to be paid in 1951-52).

Members of the House of Commons—Expense Allowances to Members, Senate and House of Commons Act, c. 147, R.S. as amended by c. 29, 1945..... \$ 516,454 35

Votes 702 and 599 To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death during the sessions of 1950—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....		13,300 00
Expenditures.....	\$	12,410 00

Votes 703 and 600 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the first session of 1950, which commenced on February 16, 1950, and ended on April 5, 1950, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on April 5, 1950, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the session.....		16,200 00
Expenditures.....	\$	16,004 38

Votes 175 and 704 General Administration—Estimates of the Clerk

	Estimates	Allotments	Expenditures
Salaries	673,835 00	660,635 00	659,714 80
A Allowances	1,200 00	1,200 00	1,200 00
Printing, Stationery and Office Equipment	60,000 00	64,900 00	64,839 73
Telephones, Telegrams and Postage	2,000 00	1,500 00	1,430 04
Newspapers and Advertising	4,800 00	4,800 00	4,780 99
Expenses of Committees, Witnesses, etc.	20,000 00	1,500 00	1,337 14
B Publishing Debates	145,000 00	170,300 00	170,300 00
Transportation of Mails—House to City Post Office—Session \$10 per diem; recess \$75 per month	2,400 00	2,400 00	2,182 98
C Sundries, including 400 copies of the Parliamentary Guide ..	11,000 00	13,000 00	12,733 80
	\$ 920,235 00	\$ 920,235 00	\$ 918,519 48

As at March 31, 1951, there were 301 salaried employees being paid from this vote of whom 86 were permanent and 215 temporary. Those receiving salaries at annual rates of \$5,000 or over on that date are listed below.

	Salary rate		Salary rate		Salary rate
Raymond, L. J., Clerk of the House of Commons	\$ 10,000 00	Dubroy, G.	5,088 00	Howe, J.	5,208 00
Arsenault, R.	5,520 00	Dun, J. T.	6,480 00	Hubbard, T. S.	5,520 00
Buskard, W. W.	5,208 00	Empringham, C. L. .	5,208 00	Montgomery, T. R. .	6,180 00
Butt, D. R.	5,208 00	Featherston, E. L. .	5,208 00	Ollivier, M.	7,320 00
Cassidy, J. F.	5,000 00	Franklin, W. J.	6,600 00	Schryburt, F.	5,400 00
Clinton, J.	5,088 00	Fraser, A. A.	7,320 00	Sherwood, H. C.	5,580 00
		Frenette, P. J. C. .	5,580 00	Young, E. C.	6,480 00
		Hopkins, E. R.	8,000 00		

A Allowances of \$600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker. The allowance for the Secretary of the Speaker was paid to Y. Kipp, and the allowance for the Secretary of the Deputy Speaker to F. Hamel.

B Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the House of Commons.

C Hon. W. R. Macdonald, Speaker of the House of Commons, received travelling allowances of \$2,889. The Department of Public Printing and Stationery received \$238,860.87 from this vote.

Votes 176 and 705 Estimates of the Sergeant-at-Arms

	Estimates	Allotments	Expenditures
Salaries	449,786 00	434,886 00	433,005 77
Sundries	1,200 00	1,600 00	1,571 94
Joint Parliamentary Restaurant	41,000 00	46,500 00	46,421 41
Tradesmen and Others	28,000 00	37,000 00	36,747 51
Housekeeper's Contingencies	500 00	500 00	467 81
Transportation: Motor Services, Messenger Service between the House, Government Printing Bureau and East Block	1,500 00	1,500 00	1,443 58
Unforeseen Expenses: By Order of the Board of Commissioners (Gratuities to retiring Sessional Messengers, etc.)	1,000 00	1,000 00	450 00
	<u>\$ 522,986 00</u>	<u>\$ 522,986 00</u>	<u>\$ 520,108 02</u>

As at March 31, 1951, there were 356 salaried employees being paid from this vote, of whom 73 were permanent and 283 temporary.

Vote 177 Subscriptions to Publications of the Commonwealth Parliamentary Association to be distributed to Members of the House of Commons, and to provide for the Canadian share of expenses of the Commonwealth Parliamentary Association.....	10,000 00
Expenditures.....	<u>\$ 10,000 00</u>

Vote 178 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for the payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year.....	56,000 00
Expenditures.....	<u>\$ 39,827 88</u>

Payments were made as follows:

<u>Name</u>	<u>Parliamentary Assistant to:</u>	<u>Amount</u>
R. McCubbin	Minister of Agriculture	4,000 00
W. E. Harris (1949-50 adjustment) ..	Secretary of State for External Affairs	10 76
J. Lesage (Jan. 24-Mar. 31)	Secretary of State for External Affairs	752 68
G. Belzile, (Apr. 1-July 24)	Minister of Finance	1,258 05
J. Sinclair	Minister of Finance	4,000 00
J. W. MacNaught	Minister of Fisheries	4,000 00
P. E. Cote	Minister of Labour	4,000 00
J. A. Blanchette	Minister of National Defence	4,000 00
R. O. Campney (Jan. 24-Mar. 31) ..	Minister of National Defence	752 68
E. A. McCusker (Jan. 24-Mar. 31) ..	Minister of National Health and Welfare	752 68
J. G. L. Langlois (Jan. 24-Mar. 31) .	Postmaster General	752 68
G. Prudham (Apr. 1-Dec. 12).....	Minister of Resources and Development	2,795 67
R. Maybank	Minister of Resources and Development	4,000 00
G. J. McIlraith	Minister of Trade and Commerce	4,000 00
W. M. Benedickson (Jan. 24-Mar. 31)	Minister of Transport	752 68
L. A. Mutch	Minister of Veterans Affairs	4,000 00
		<u>\$ 39,827 88</u>

Vote 179 To provide for an allowance to the Deputy Chairman of Committees.....	2,000 00
Expenditures.....	<u>\$ 2,000 00</u>

Payment was made to L. R. Beaudoin.

GENERAL

Vote 180 Printing of Parliament, including salaries of staff of the Joint Distribution Office

	Estimates	Allotments	Expenditures
Salaries	16,913 00	16,913 00	15,989 43
Sundries	50 00	50 00	24 26
A Printing, Printing Paper and Binding	250,000 00	250,000 00	250,000 00
	<u>\$ 266,963 00</u>	<u>\$ 266,963 00</u>	<u>\$ 266,013 69</u>

As at March 31, 1951, there were 5 salaried employees being paid from this vote, of whom 4 were permanent and 1 temporary.

A Payments were made to the Department of Public Printing and Stationery.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 400 00

LIBRARY OF PARLIAMENT

Votes 181 and 706 General Administration

	Estimates	Allotments	Expenditures
Salaries	107,360 00	103,340 00	103,178 50
A Books—For the General Library, including Binding	24,000 00	28,950 00	28,560 68
Books—For the Library of American History	1,000 00	1,000 00	995 37
A Cost of Printing Reports	1,200 00	1,350 00	1,333 86
A Printing, Stationery and Office Equipment	2,000 00	2,000 00	1,987 53
Sundries	1,500 00	820 00	793 79
Microfilming	1,000 00	600 00	596 11
	<u>\$ 138,060 00</u>	<u>\$ 138,060 00</u>	<u>\$ 137,445 84</u>

This vote was provided for the costs of administration and for the purchase of reading and reference material for the Library of Parliament.

As at March 31, 1951, there were 36 salaried employees being paid from this vote, of whom 22 were permanent and 14 temporary. A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: F. A. Hardy, Parliamentary Librarian, \$7,500; F. Desrochers, General Librarian, \$7,500; E. Bilodeau, \$5,268; R. M. Hamilton, \$5,268.

A Payments of \$11,935.06 were made to the Department of Public Printing and Stationery.

PENSIONS AND OTHER BENEFITS

Vote 182 Pension to the unmarried sister of the late Colonel Harry Baker, M.P. 700 00
Expenditures. \$ 700 00

REVENUES

THE SENATE

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	66,922 34	60,706 02
B Services and Service Fees	1,426 08	1,864 09
C Refunds of Previous Years' Expenditure	5 25	
D Miscellaneous	1 15	21
Total Ordinary	<u>\$ 68,354 82</u>	<u>\$ 62,570 32</u>

Details

Ordinary Revenue—

A	Privileges, Licences and Permits:		
	Fees on Private Bills	70,295 43	
	Less—Fees on Private Bills Refunded	3,373 09	
			66,922 34
B	Services and Service Fees: Certified copies of Acts of Parliament		1,426 08
C	Refunds of Previous Years' Expenditure		5 25
D	Miscellaneous		1 15
	Total Ordinary	\$ 68,354 82	

Certified correct.

L. C. MOYER,

Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	22,595 00	64,601 00
B Refunds of Previous Years' Expenditure	627 50	
Total Ordinary	\$ 23,222 50	\$ 64,601 00

Details

Ordinary Revenue—

A	Privileges, Licences and Permits:		
	Fees on Private Bills		22,245 00
	Registration Fees, Parliamentary Agents		350 00
			22,595 00
B	Refunds of Previous Years' Expenditure		627 50
	Total Ordinary	\$ 23,222 50	

Certified correct.

LEON J. RAYMOND,

Clerk of the House of Commons.

LIBRARY OF PARLIAMENT

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Refunds of Previous Years' Expenditure.....	\$ 7 70	

Certified correct.

F. A. HARDY,

Parliamentary Librarian.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letter in parenthesis are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[13] Deferred Credits				
A Pay-list Deductions—House of Commons ..		17,093 43	17,093 43	
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous</i> —				
B Unclaimed Cheques Suspense—House of Commons	34 92			34 92
	<u>\$ 34 92</u>	<u>\$ 17,093 43</u>	<u>\$ 17,093 43</u>	<u>\$ 34 92</u>

A Deductions for Canada Savings Bonds from the salaries of certain employees, not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

THE SENATE

Travelling and Living Expenses

Honourable Members of the Senate	Indemnities				Expense Allowances	Travelling and Living Expenses						Total
	Statutory			Vote 699 Twenty-first Parliament		Statutory			Vote 700 Twenty-first Parliament			
	Twenty-first Parliament					Twenty-first Parliament						
	Second Session	Third Session	Fourth Session			Second Session	Third Session	Fourth Session				
	\$ cts.	\$ cts.	\$ cts.			Per Diem \$ cts.	Actual \$ cts.	Per Diem \$ cts.		Actual \$ cts.		
Aekline, W. M.	3,120 00	475 00	1,220 00	2,000 00		234 60	120 00			176 45	531 05	
Aylesworth, Sir A. B.	2,175 00	150 00	880 00	2,000 00		15 00				15 00	15 00	
Baird, A. B.	2,945 00	450 00	1,220 00	1,912 50		186 60		165 00			351 60	
Ballantyne, C. C. and Legal Rep. of the late G. H.	2,800 00			1,600 00							\$ cts.	
Barbour, G. H.	3,120 00	475 00		2,000 00		90 00	90 00			88 00	248 00	
Bastha, M. G.		1,145 00		2,000 00		60 50	90 60		84 85	90 00	144 85	
Bastha, M. J.	3,120 00	425 00		2,000 00							144 85	
Beaumen, A. J.	3,120 00	450 00		2,000 00							240 50	
Beaumont, E.	2,275 00	1,220 00		2,000 00								
Bialo, C. L.	2,275 00	475 00		2,000 00								
Blais, A.	2,175 00	200 00	880 00	975 00								
Bouchard, T. D.	2,845 00	300 00	1,220 00	2,000 00								
Bouffard, P. H.	2,325 00	200 00	1,220 00	2,000 00								
Bourque, T. J.	2,770 00	300 00	1,220 00	2,000 00								
Buchanan, W. A.	2,770 00	300 00	1,220 00	2,000 00								
Burchill, G. P.	3,020 00	300 00	1,220 00	1,838 50								
Burke, V. P.	3,120 00	450 00	1,220 00	2,000 00								
Burke, V. P.	3,120 00	450 00	1,020 00	1,612 50								
Calder, J. A.	2,125 00	275 00	1,020 00	2,000 00								
Campbell, G. P.	3,120 00	425 00	1,220 00	2,000 00								
ComEAU, J. W.	3,120 00	425 00	1,220 00	2,000 00								
Crear, T. A.	3,425 00	400 00		1,712 50								
Daigle, A.	3,120 00	300 00	1,220 00	2,000 00								
David, A.	2,605 00	275 00	1,000 00	1,825 00								
Davis, J. C.	3,120 00	450 00	1,220 00	425 00								
Davis, W. H.	2,200 00	150 00	1,220 00	2,000 00								
Dennis, J. M.	2,975 00	300 00	1,200 00	1,100 00								
Deschamps, J. M.	3,120 00	450 00	900 00	2,000 00								
Duff, J. J. H.	2,595 00	300 00	1,220 00	625 00								
Duffus, J. J.	3,120 00	400 00	1,220 00	2,000 00								
Dupuis, V.	3,120 00	475 00	1,220 00	2,000 00								
DuTremblay, P. R.	2,450 00	150 00	1,220 00	2,000 00								
Emmerson, H. R.	3,120 00	400 00	1,220 00	2,000 00								

THE SENATE—Concluded

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1950-51—Concluded

Honourable Members of the Senate	Indemnities		Expense Allowances		Travelling and Living Expenses			
	Statutory		Vote 699		Statutory			
	Twenty-first Parliament		Twenty-first Parliament		Twenty-first Parliament			
	Second Session	Third Session	Fourth Session	Second Session	Second Session		Fourth Session	
					Per Diem \$ cts.	Actual \$ cts.	Per Diem \$ cts.	Actual \$ cts.
Eider, W. D.	3,050 00	300 00	1,200 00	50 00	1,950 00	42 00	16 00	16 00
Field, J. F.	3,050 00	425 00	1,200 00	50 00	2,000 00	35 00	20 00	20 00
Falls, J. C.	3,120 00	450 00	1,220 00	50 00	2,000 00	25 00	10 00	10 00
Farquhar, T. C.	3,160 00	450 00	1,220 00	50 00	2,000 00	64 70	60 00	17 10
Ferguson, W. deB.	2,665 00	375 00	1,220 00	225 00	1,737 50	274 70	165 00	150 00
Ferlid, C. E.	2,895 00	350 00	1,220 00	225 00	2,000 00	25 00	20 00	20 00
Fogo, J. G.	3,020 00	425 00	1,220 00	225 00	1,950 00	173 60	15 00	10 00
Fraser, W. A.	2,700 00	275 00	1,020 00	275 00	1,750 00	15 00	15 00	10 00
Gershaw, F. W.	3,120 00	450 00	1,220 00	275 00	2,000 00	172 75	90 00	90 00
Gladstone, R. W.	3,120 00	475 00	1,220 00	275 00	2,000 00	28 15	13 50	13 50
Godbout, J. A.	3,095 00	250 00	1,220 00	275 00	1,987 50	10 00	15 00	15 00
Golding, W. H.	3,120 00	475 00	1,220 00	275 00	2,000 00	16 65	11 00	11 00
Goun, L. M.	3,120 00	350 00	1,220 00	275 00	2,000 00	14 05	12 00	75 00
Grant, T. V.	3,120 00	475 00	1,220 00	275 00	2,000 00	90 00	90 00	90 00
Haig, J. T.	3,120 00	425 00	1,220 00	275 00	2,000 00	87 70	60 00	207 70
Hardy, A. C.	2,505 00	250 00	1,100 00	275 00	1,700 00	30 00	15 00	12 50
Hawkins, C. G.	2,675 00	425 00	1,220 00	275 00	1,754 50	191 45	120 00	371 45
Hayden, S. A.	2,755 00	325 00	1,220 00	275 00	2,000 00	54 16	18 00	18 00
Horner, R. B.	3,120 00	450 00	1,220 00	325 00	1,582 50	130 65	90 00	90 00
Howard, C. B.	2,765 00	475 00	1,220 00	325 00	2,000 00	37 00	20 70	310 65
Howard, J. P.	3,005 00	325 00	1,220 00	1,025 00	1,937 50	205 35	60 00	17 20
Huggessen, A. K.	3,120 00	450 00	1,220 00	1,025 00	2,000 00	269 89	150 00	150 00
Hurtubise, J. R.	2,355 00	425 00	950 00	4,000 00	1,299 50	105 20	90 00	90 00
Huskins, W. J.	2,425 00	450 00	1,220 00	4,000 00	2,000 00	60 00	60 00	60 00
Isard, G. B.	3,120 00	475 00	1,220 00	3,120 00	551 50	372 60	120 00	120 00
Jones, G. B.	3,045 00	275 00	900 00	3,740 00	2,000 00	2,000 00	120 00	120 00
King, J. H.	3,120 00	350 00	1,220 00	225 00	2,000 00	60 00	80 00	80 00
Kinley, J. J.	3,120 00	450 00	1,220 00	3,120 00	2,000 00	60 00	120 00	120 00
Lacasse, G.	3,120 00	450 00	1,220 00	3,120 00	551 50	372 60	120 00	120 00
Lambert, N. P.	3,120 00	450 00	1,220 00	3,120 00	551 50	372 60	120 00	120 00
Leger, A. J., Marie Leger widow of, and Legal Rep. of the late.	3,120 00	425 00	1,220 00	3,740 00	2,000 00	2,000 00	120 00	120 00
Lesage, J. A., Emma Lesage widow of, and Legal Rep. of the late.	3,120 00	450 00	1,220 00	225 00	2,000 00	60 00	80 00	80 00
MacKinnon, J. A.	3,120 00	450 00	1,220 00	225 00	2,000 00	60 00	80 00	80 00
MacLennan, D.	3,120 00	475 00	1,220 00	225 00	2,000 00	60 00	80 00	80 00
Marcorie, A.	3,120 00	475 00	1,220 00	225 00	2,000 00	60 00	80 00	80 00

McDonald, J. A.	3,120 00	450 00	1,220 00	2,000 00	81 95	60 00	201 93
McGuire, W. H.	3,070 00	450 00	1,220 00	1,375 00	28 30	58 30	15 00
McIntyre, J. P.	2,920 00	475 00	1,220 00	1,387 50	120 00	120 00	315 00
McKen, S. S.	2,895 00	375 00	1,200 00	1,587 50	315 45	75 00	943 85
McLean, A. N.	2,705 00	425 00	1,220 00	2,000 00	75 95	65 10	213 00
Morand, L.	2,005 00	350 00	1,200 00	2,000 00	53 19	20 00	93 19
Nicol, J.	2,325 00	275 00	1,250 00	1,562 50	25 00	12 00	45 50
Paquet, E.	3,120 00	475 00	1,220 00	1,687 50	187 25	197 33	596 18
Paterson, N. McL.	2,675 00	375 00	1,220 00	2,000 00	60 00	30 00	150 00
Patten, R.	3,120 00	475 00	1,220 00	1,712 50	185 60	30 00	185 60
Pirie, F. W.	2,545 00	125 00	1,200 00	2,000 00	80 20	60 00	200 20
Pratt, C. C.	125 00	1,200 00	1,220 00	2,000 00	150 00	60 00	150 00
Quinn, F. P.	3,120 00	450 00	1,220 00	2,000 00	320 45	150 00	786 90
Raymond, H. W.	3,025 00	450 00	1,220 00	2,000 00	60 00	60 00	180 00
Reid, T.	3,120 00	450 00	1,220 00	2,000 00	20 00	20 00	20 00
Robertson, W. McL.	3,120 00	475 00	1,220 00	2,000 00	206 15	120 00	335 10
Roebuck, A. W.	2,070 00	425 00	1,220 00	2,000 00	265 40	120 00	505 40
Ross, G. H. E. C. and Legal Rep. of the late				168 86	265 40	120 00	505 40
Stanbush, J. W.	3,120 00	450 00	1,220 00	2,000 00	120 00	240 00	240 00
Stevens, J. J.	3,120 00	475 00	1,220 00	2,000 00	17 00	17 00	17 00
Taylor, W. H.	3,120 00	375 00	1,220 00	2,000 00	283 95	316 45	735 70
Taylor, J. G.	3,120 00	425 00	1,220 00	2,000 00	40 80	20 00	80 80
Vailancourt, C.	3,005 00	400 00	1,220 00	1,912 50	106 00	30 00	196 00
Veniot, C. J.	3,120 00	475 00	1,220 00	2,000 00	19 25	19 25	19 25
Vien, T.	2,650 00	400 00	1,220 00	1,825 00	215 16	191 40	526 56
Wilson, C. R.	3,120 00	450 00	1,220 00	2,000 00	7,636 10	1,562 28	17,090 38
Wood, T. H.	2,995 00	450 00	1,220 00	2,000 00	3,958 00	4,460 00	4,460 00
	257,645 00	33,975 00	105,820 00	172,295 05	20 00	60 00	17,090 38

Appendix 2

HOUSE OF COMMONS

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1950-51

Members	Indemnities			Expense Allowances		Travelling and Living Expenses					
	Statutory			Votes 702, 589		Statutory		Statutory			
	Twenty-first Parliament			Twenty-first Parliament		Paid on yearly basis		Twenty-first Parliament			
	Second Session	Third Session	Fourth Session	\$	cts.	Actual \$	Per Diem \$	Actual \$	Per Diem \$	Actual \$	Per Diem \$
Abbott, Hon. D. C.	3,120 00	475 00	1,220 00			2,000 00					
Adams, A. R.	3,120 00	475 00	1,220 00			2,000 00		49 10	20 00		20 00
Anderson, R. E.	3,120 00	475 00	1,220 00			2,000 00		42 55	18 00		18 00
Applewhite, E. I.	3,120 00	475 00	1,220 00			2,000 00		384 85	199 14		
Argue, R. B.	3,120 00	450 00	1,220 00			2,000 00		195 10		135 00	
Ashbourne, T. G. W.	3,120 00	450 00	1,220 00			2,000 00		132 30		90 00	
Aylesworth, W. R.	3,120 00	475 00	1,220 00			2,000 00		181 70		165 00	
Balcer, L.	3,120 00	425 00	1,220 00			2,000 00		5 00			
Balcom, S.		450 00	1,220 00			2,000 00			5 00		5 00
Bater, A. J.	3,120 00	475 00	1,220 00			2,000 00		43 00	15 00		15 00
Beaudoin, L. R.	3,120 00	475 00	1,220 00			1,073 80		80 70		60 00	
Beaudry, G.	3,120 00	475 00	1,220 00			2,000 00		182 45		120 00	
Belzile, G. and legal Rep. of the late.	2,170 00	475 00	1,220 00			2,000 00		25 00		25 00	
Benidickson, W. M.		475 00	1,220 00			2,000 00		22 50	13 00		13 00
Bennett, C. E.	3,120 00	475 00	1,220 00		950 00	1,123 25					
Bertrand, L.	3,120 00	425 00	1,220 00			2,000 00		351 55		90 00	
Beverstain, H. H. W.	3,120 00	450 00	1,220 00			2,000 00		60 00	16 00		16 00
Black, D. E.	3,120 00	475 00	1,220 00			2,000 00		17 60	8 00		
Black, P. C.	3,120 00	475 00	1,220 00			2,000 00	14 00	14 00		120 00	
Blackmore, J. H.	3,120 00	475 00	1,220 00			2,000 00		8 00		60 00	
Blair, W. G.	3,120 00	450 00	1,220 00			2,000 00		213 25		120 00	
Blanchette, J. A.	3,120 00	450 00	1,220 00			2,000 00		12 60		59 00	
Blou, D. A.	3,120 00	425 00	1,220 00			2,000 00		5 00		22 00	
Bosyert, M.	3,120 00	475 00	1,220 00			2,000 00		60 00	22 00		22 00
Boucher, M.	3,120 00	450 00	1,220 00			2,000 00		60 00		24 00	
Bonin, J. A.	3,120 00	450 00	1,220 00			2,000 00		54 90	18 00	18 00	
Bourget, M.	3,120 00	475 00	1,220 00			2,000 00		40 00		24 00	
Bourget, M.	3,120 00	450 00	1,220 00			2,000 00		21 60	7 50		
Bradley, Hon. F. G.	3,120 00	475 00	1,220 00			2,000 00		189 20		120 00	
						2,000 00		100 00	39 00		
						2,000 00		125 00	60 00		
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Breithaupt, L. O.	2,870 00	375 00	1,220 00	250 00	2,000 00		60 00	14 00	88 00
Bretton, M.		25 00	1,220 00		493 10		90 00	29 00	15 00
Brisson, L.	3,120 00	450 00	1,220 00		2,000 00		90 00	60 00	209 00
Brown, A. J.	3,120 00	450 00	1,220 00		2,000 00		94 05	45 70	199 75
Brooks, D. F.	3,120 00	425 00	1,220 00		2,000 00		67 05	40 00	173 05
Browne, W. J.	3,120 00	475 00	1,220 00	167 77	2,000 00		372 60	215 95	756 32
Bruneau, R.	3,120 00	475 00	1,220 00		2,000 00		25 00	10 00	60 00
Bryce, W.	3,120 00	475 00	1,220 00		2,000 00		131 65	76 00	297 65
Byrne, J. A.	3,120 00	475 00	1,220 00		2,000 00		267 40	150 00	692 80
Cameron, A. J. P.	3,120 00	450 00	1,220 00		2,000 00		20 40	20 00	60 40
Campney, R. O.	3,120 00	475 00	1,220 00		2,000 00		321 15	339 50	866 65
Cannon, C. A. D.	3,120 00	450 00	1,220 00		2,000 00		174 00	12 00	360 00
Cardiff, L. E.	3,120 00	450 00	1,220 00		2,000 00		84 00	12 50	156 50
Cardiff, L. E.	3,120 00	475 00	1,220 00		2,000 00		279 30	52 05	421 35
Carroll, W. F.	3,120 00	475 00	1,220 00		2,000 00		105 00	181 62	436 62
Carter, C. W.	3,120 00	475 00	1,220 00		2,000 00		12 40	8 00	28 40
Casselman, A. C.	3,120 00	475 00	1,220 00		2,000 00		67 00	41 00	104 00
Catherwood, A. E.	3,120 00	475 00	1,220 00	15 00	2,000 00		46 20	15 00	76 20
Cauchon, H. P.	3,120 00	425 00	1,220 00		2,000 00		79 00	16 00	111 00
Cavers, H. J.	3,120 00	475 00	1,220 00		2,000 00		75 00	20 00	115 00
Chablon, A.	3,120 00	475 00	1,220 00		2,000 00				
Chavigny, Hon. L.	3,120 00	475 00	1,220 00	202 70	2,000 00		40 65	60 00	114 65
Clark, T. L. and legal Rep. of the late	3,120 00	475 00	1,220 00		2,000 00				
Clark, S. M.	3,120 00	475 00	1,220 00		2,000 00		96 40	12 00	64 90
Claxton, Hon. B.	3,120 00	450 00	1,220 00		2,000 00		79 00	36 00	167 50
Cleaver, H.	3,120 00	475 00	1,220 00		2,000 00		176 00	30 00	393 95
Cloutier, A.	3,120 00	475 00	1,220 00		2,000 00		70 00	30 00	130 00
Coldwell, M. J.	3,120 00	400 00	1,220 00		2,000 00		61 20	20 00	101 20
Conacher, J.	3,120 00	425 00	1,220 00		2,000 00		90 00	20 00	60 00
Corry, J. N.	3,120 00	450 00	1,220 00		2,000 00		20 00	38 00	218 00
Cote, A.	3,120 00	475 00	1,220 00		2,000 00		10 00	10 00	30 00
Cote, A. P.	3,120 00	475 00	1,220 00		2,000 00		32 40	15 00	62 40
Cote, P. E.	3,120 00	490 00	1,220 00		2,000 00		63 40	15 00	105 40
Cournoyer, J. P. G.	3,120 00	475 00	1,220 00		2,000 00		82 40	17 40	159 80
Courtemanche, H.	3,120 00	475 00	1,220 00		2,000 00		202 64	222 64	
Coyle, C. D.	3,120 00	475 00	1,220 00		2,000 00		35 00	14 00	63 00
Crestohl, L. D.	3,120 00	475 00	1,220 00	1 073 90	2,000 00		322 45	321 70	735 15
Croll, D. A.	3,120 00	475 00	1,220 00		2,000 00		65 60	25 00	115 60
Cruikshank, G. A.	3,120 00	450 00	1,220 00		2,000 00		252 00	139 00	662 90
Daroch, A.	3,120 00	475 00	1,220 00		2,000 00		256 00	216 50	622 50
Dechene, J. M.	3,120 00	475 00	1,220 00		2,000 00		18 00	18 00	34 00
Decore, J.	3,120 00	450 00	1,220 00	50 00	2,000 00		25 50	18 00	44 50
Demers, L.	3,120 00	475 00	1,220 00		2,000 00		206 77	187 40	596 30
Denis, A.	3,120 00	475 00	1,220 00		2,000 00		90 55	216 72	530 92
Devart, A. E.	3,120 00	475 00	1,220 00		2,000 00		172 85	119 80	295 65
Dickey, J. H.	3,120 00	450 00	1,220 00		2,000 00		90 00	34 95	214 95
Dion, J. A.	3,120 00	475 00	1,220 00		2,000 00		84 85	42 90	127 75
Dion, J. A. and legal Rep. of the late	3,120 00	400 00	1,220 00		2,000 00				
Douglas, J. L.	3,120 00	475 00	1,220 00		2,000 00		89 64	15 80	165 44
Drew, G. L.	3,120 00	475 00	1,220 00		2,000 00		60 00	60 00	179 70
Dube, P. L.	3,120 00	450 00	1,220 00		2,000 00		60 00	59 70	15 00
Dumas, A.	3,120 00	25 00	1,220 00		421 90				
Dupuis, H.			1,220 00	8 50	2 389 70		21 60	8 50	47 10
Elderkin, A. A.	140 00		1,220 00		2 000 00		60 00	60 00	131 40
Eudes, R.	2,370 00	475 00	1,220 00		2 000 00		246 85	132 80	514 65
Eyre, K. A.	3,120 00	75 00	1,220 00		2 000 00		42 60	135 00	82 60
Fair, R.	3,120 00	475 00	1,220 00	15 00	1 265 70				
Farclough, E.	800 00	450 00	1,220 00		1 399 50				
Fauteux, G.	3,120 00								14 00

HOUSE OF COMMONS—Continued

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1950-51—Continued

Members	Indemnities				Expense Allowances		Travelling and Living Expenses					
	Statutory				Statutory		Statutory					
	Twenty-first Parliament				Twenty-first Parliament		Twenty-first Parliament					
	Second Session	Third Session	Fourth Session		Second Session		Actual	Per Diem	Actual	Per Diem	Actual	Per Diem
	\$	\$	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Ferguson, J. H.	3,120 00	475 00	1,220 00		2,000 00		98 40	40 00	120 00		40 00	178 40
Ferrie, G. M.	3,120 00	475 00	1,220 00		2,000 00		179 65	40 00	120 00		40 00	341 10
Fleming, D. M.	3,120 00	425 00	1,220 00		2,000 00		55 85	49 25			31 45	341 10
Follwell, F. S.	3,120 00	450 00	1,220 00		2,000 00		56 50	38 00			30 00	138 10
Fontaine, J.	2,895 00	425 00	1,220 00	725 00	2,000 00		29 70	28 00			28 00	185 70
Fournier, Hon. A.	3,120 00	475 00	1,220 00		2,000 00		16 00	16 00			16 00	43 00
Fournier, S.	3,120 00	475 00	1,220 00		2,000 00		37 26	22 00			22 00	81 26
Fraser, G. K.	3,120 00	475 00	1,220 00		2,000 00		12 00	12 00			12 00	35 00
Fulford, G. J.	3,120 00	475 00	1,220 00		2,000 00		297 70	225 00			100 00	625 70
Fulton, P.	3,120 00	450 00	1,220 00		2,000 00		90 00	90 00			93 50	273 50
Gagnon, P. E.	3,120 00	475 00	1,220 00		2,000 00		50 00	21 00			21 00	92 00
Gardiner, P. R. Hon. J. G.	3,120 00	475 00	1,220 00		2,000 00		123 00				62 00	275 00
Garsden, J. R.	3,120 00	475 00	1,220 00		2,000 00		64 00	22 00			19 00	105 00
Garsden, Hon. S. S.	3,120 00	425 00	1,220 00		2,000 00		123 00				62 00	275 00
Gauthier, J. L.	3,120 00	475 00	1,220 00		2,000 00		62 50	24 00			24 00	110 50
Gauthier, Jules	3,120 00	450 00	1,220 00		2,000 00		73 80	60 00			47 80	181 60
Gauthier, P.	3,120 00	475 00	1,220 00		2,000 00							
George, E. W. G.	3,120 00	475 00	1,220 00		57 70		312 45	315 45			312 45	1,038 35
Gibson, C. W. G.	3,120 00	450 00	1,220 00		2,000 00		275 90	90 00			86 50	452 40
Gibson, J. L.	3,120 00	475 00	1,220 00		2,000 00		48 00	21 50			50 00	91 00
Gillis, C.	3,120 00	475 00	1,220 00		2,000 00		20 00				30 00	50 00
Gingras, E. O.	3,120 00	450 00	1,220 00		2,000 00		292 45	191 00			312 45	795 00
Gingras, M.	3,120 00	450 00	1,220 00		2,000 00		30 40	29 00			29 60	109 00
Goode, T.	3,120 00	450 00	1,220 00		2,000 00		60 00				30 00	150 00
Gooselin, H. A.	3,120 00	475 00	1,220 00		2,000 00		27 60	17 00			17 00	61 60
Gour, J. O.	3,069 00	425 00	1,220 00	25 00	2,000 00		312 45	150 00			263 77	726 22
Gour, D.	3,120 00	425 00	1,220 00	25 00	2,000 00		243 00	135 00			112 25	490 25
Graydon, G.	3,120 00	475 00	1,220 00		2,000 00		251 90	120 00			123 50	495 40
Green, H. C.	3,120 00	475 00	1,220 00		2,000 00		60 00	12 00			12 00	84 00
Gregg, Hon. M. F.	3,120 00	475 00	1,220 00		2,000 00							
Hassell, P. G.	3,120 00	450 00	1,220 00		2,000 00							
Hackmes, D. S.	3,120 00	475 00	1,220 00		2,000 00							
Harris, J. H.	3,120 00	475 00	1,220 00		2,000 00							
Harris, Hon. W. E.	3,120 00	475 00	1,220 00		2,000 00							

	3,120 00	475 00	1,220 00	3,740 00	2,000 00		175 45	150 00	257 35	583 80
Harrison, J. H.					2,000 00					
Hartt, M. and legal Rep. of the late					400 00					
Harfield, H. H.		450 00	1,220 00	3,740 00	2,000 00		100 00	60 00	36 00	196 00
Healy, T. P.	2,820 00	475 00	1,220 00	300 00	2,000 00		24 00			33 00
Hees, G.	800 00	475 00	1,220 00		1,265 70	30 00	44 00			118 80
Hellyer, P. T.	3,120 00	475 00	1,220 00		2,000 00		54 00		40 00	138 00
Helmie, F. H.	3,120 00	475 00	1,220 00		2,000 00		200 65			488 05
Henderson, W. J.	3,120 00	475 00	1,220 00		2,000 00		30 00			90 00
Henry, C.	2,970 00		1,220 00	150 00	2,000 00					40 00
Herridge, H. W.	3,120 00	475 00	1,220 00		2,000 00		140 50			151 95
Hertland, J. L.	3,120 00	475 00	1,220 00		2,000 00		100 00	150 00		452 45
Higgins, G.	3,120 00	490 00	1,220 00		2,000 00	95 65	100 00	120 00		532 45
Hodgson, G. W.	3,120 00	475 00	1,220 00		2,000 00		130 00	170 40		208 88
Hodges, C.	3,120 00	475 00	1,220 00		2,000 00		130 00	20 00		692 82
Honath, K.	3,120 00	475 00	1,220 00		2,000 00		60 20		21 00	170 60
Hosking, H. A.	3,740 00	425 00	1,220 00		2,000 00		74 00	20 00	19 50	180 20
										113 50
Houde, C.	875 00*					20 00*				40 00
Howe, R. Hon. C. D.	3,120 00	475 00	1,220 00		2,000 00			60 00		
Huffman, E. B.	3,120 00	450 00	1,220 00		2,000 00		190 95		15 00	265 95
Hunter, J. W. G.	3,120 00	425 00	1,220 00		2,000 00		51 30		30 00	111 30
James, G. B.	620 00				663 00					48 00
Jones, J. M.	3,120 00	450 00	1,220 00		2,000 00		108 00			151 00
Jeffery, A. H.	3,120 00	425 00	1,220 00		2,000 00		49 10			126 10
Johnston, C. E.	3,120 00	475 00	1,220 00		2,000 00		204 50	60 00	17 00	170 00
Jones, O. L.	3,120 00	475 00	1,220 00		2,000 00		274 60			151 00
Jutras, R. N.	3,120 00	425 00	1,220 00		2,000 00		141 90	150 00	150 00	504 50
Kent, W. R.	3,120 00	475 00	1,220 00		2,000 00		166 25			424 60
Kickham, T. J.	3,120 00	475 00	1,220 00		2,000 00		133 70		90 00	321 90
Kirk, J. R.	3,120 00	450 00	1,220 00		2,000 00		144 95			447 25
Kirk, T. A. M.	3,120 00	475 00	1,220 00		2,000 00		120 49		125 65	379 35
Knight, R. R.	3,120 00	475 00	1,220 00		2,000 00		102 85		90 00	314 95
Knowles, S. H.	3,120 00	475 00	1,220 00		2,000 00		138 55		82 80	303 29
LaCroix, W.	3,120 00	450 00	1,220 00		2,000 00		40 00		154 55	471 65
LaFontaine, J.	3,120 00	475 00	1,220 00		2,000 00		202 00		26 00	96 00
Laing, A.	3,120 00	475 00	1,220 00		2,000 00		202 00		38 45	812 52
Langlois, J.	3,120 00	475 00	1,220 00		2,000 00		202 00		316 45	916 00
Langlois, J. G. L.	3,120 00	475 00	1,220 00		2,000 00		143 02	30 00	82 00	315 02
Lapaine, C.	2,965 00				535 40				20 00	20 00
Lapointe, Hon. H.	3,120 00	475 00	1,220 00		2,000 00					
Lapointe, Hon. H.	3,120 00	475 00	1,220 00		2,000 00		302 90		147 00	582 75
Leduc, E.	3,120 00	475 00	1,220 00		2,000 00		19 20		51 20	
Lefrançois, J. F.	3,120 00	475 00	1,220 00		2,000 00		21 60		16 00	
Leger, A. D.	3,120 00	475 00	1,220 00		2,000 00		88 90	60 00	14 00	49 60
Lennard, F. E.	3,120 00	450 00	1,220 00		2,000 00		62 00		40 00	188 90
Lessard, J.	3,120 00	475 00	1,220 00		2,000 00		90 00		32 00	131 50
Little, W.	3,120 00	425 00	1,220 00		2,000 00		18 00		18 00	126 00
Low, S. E.	3,120 00	475 00	1,220 00		2,000 00		72 00	60 00	15 00	147 00
Macdonald, A. F.	2,970 00	450 00	1,220 00	450 00	2,000 00		275 42		73 85	499 27
Macdonald, Hon. W. R.	3,120 00	475 00	1,220 00		2,000 00		210 25	120 00	330 25	
Macdonnell, J. M.	3,120 00	475 00	1,220 00		2,000 00		47 60		34 40	116 40
MacDougall, J. L.	3,120 00	25 00	1,220 00		2,000 00		214 28	10 00	10 00	234 28
MacLennan, A.	2,845 00	450 00	1,220 00	275 00	2,000 00		213 55	150 00	320 45	520 45
MacKenzie, H. A.	3,120 00	475 00	1,220 00		2,000 00		192 10		318 00	681 55
MacLean, M.	3,120 00	475 00	1,220 00		2,000 00		116 20		14 00	266 10
MacNaught, J. W.	3,120 00	475 00	1,220 00		2,000 00		60 00	60 00	38 76	244 96
Macnaughton, A. A.	3,120 00	275 00	1,220 00		2,000 00		37 00		50 10	170 10
Major, W. J.	3,120 00	450 00	1,220 00		2,000 00		20 00		15 00	35 00
Maitais, A.	3,120 00	475 00	1,220 00		2,000 00		90 00	60 00	19 50	139 50

HOUSE OF COMMONS—Concluded

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1950-51—Concluded

Members	Indemnities				Expense Allowances		Travelling and Living Expenses					
	Statutory		Votes 702, 589		Statutory		Statutory		Votes 703, 600			
	Twenty-first Parliament				Paid on yearly basis		Twenty-first Parliament					
	Second Session		Fourth Session		Second Session		Third Session		Fourth Session		Second Session	
	\$	cts.	\$	cts.	\$	cts.	Actual \$	Per Diem \$ cts.	Actual \$	Per Diem \$ cts.	Actual \$	Per Diem \$ cts.
Martin, Hon. P.	3,120 00	475 00	1,220 00		2,000 00			50 00	18 00	18 00		86 00
Mather, A.	3,120 00	450 00	1,220 00		2,000 00							82 00
Mathews, J. E. legal Rep. of the late	3,120 00				1,791 70			231 50	90 00	133 00		454 50
Maybank, R.	3,120 00	475 00	1,220 00		2,000 00							
Mayhew, Hon. R. W.	2,845 00	475 00	1,220 00	275 00	2,000 00							
McCaum, Hon. J. J.	3,120 00	475 00	1,220 00		2,000 00							
McCubbin, R.	3,120 00	450 00	1,220 00		2,000 00							
McCulloch, H. B.	3,120 00	475 00	1,220 00		2,000 00							
McGowan, E. A.	3,120 00	400 00	1,220 00		2,000 00							
McDonald, W. K.	3,120 00	475 00	1,220 00		2,000 00							
McGregor, R. H.	3,120 00	450 00	1,220 00		2,000 00							
Mellinath, G. J.	3,120 00	475 00	1,220 00		2,000 00							
Melvor, D. Y.	3,120 00	475 00	1,220 00		2,000 00							
McLean, A. Y.	3,120 00	475 00	1,220 00		2,000 00							
McLennan, W. C. S.	3,120 00	475 00	1,220 00		2,000 00							
McMillan, W. H.	3,120 00	95 00	1,220 00		421 90							
McWilliams, G. R.	3,120 00	475 00	1,220 00		2,000 00							
Mitchell, Hon. H. and legal Rep. of the late	3,120 00				1,161 60							
Monette, M.	3,120 00	475 00	1,220 00		2,000 00							
Mott, W. M.	3,120 00	475 00	1,220 00		2,000 00							
Murphy, J. W.	3,120 00	475 00	1,220 00		2,000 00							
Murray, A. C.	3,120 00	475 00	1,220 00		2,000 00							
Murray, G. M.	3,120 00	450 00	1,220 00		2,000 00							
Murray, L. A.	3,120 00	475 00	1,220 00		2,000 00							
Nadon, J. C.	3,120 00	475 00	1,220 00		2,000 00							
Nixon, G. E.	3,120 00	475 00	1,220 00		2,000 00							
Noseworthy, J. W.	3,120 00	475 00	1,220 00		2,000 00							
Nowlan, C.	3,120 00	475 00	1,220 00		2,000 00							
Parent, G. R.	3,120 00	450 00	1,220 00	3,120 00	2,000 00							
Parkes, Hon. L. B.	3,120 00	475 00	1,220 00		2,000 00							
Pearce, L. P.	2,945 00	450 00	1,220 00	175 00	2,000 00							
Pearl, R.	3,120 00	450 00	1,220 00		2,000 00							
Ponlin, R.	3,120 00	450 00	1,220 00		2,000 00							
Pouliot, J. F.	3,120 00	475 00	1,220 00		2,000 00							

Power, Hon. C. G.	3,120 00	350 00	1,220 00	2,000 00	255 00	502 32	516,454 35	12,410 00	313,540 00	116,100 00	802,730 00	10,000 00	Additional indemnity to the Leader of the Opposition	9,855 00	7,007 79	27,272 99	16,004 38	60,897 48
Proctor, J. H.	3,120 00	475 00	1,220 00	2,000 00										30 00	24 00	12 00	24 00	60 00
Proctor, J. H.	3,120 00	475 00	1,220 00	2,000 00										288 00	106 75	239 00	288 00	288 00
Quelch, V. G.	3,120 00	475 00	1,220 00	2,000 00										150 00	8 00	23 50	150 00	496 35
Ratelle, J. G.	3,120 00	475 00	1,220 00	2,000 00										60 00	30 00	76 20	60 00	41 50
Richard, C. T.	3,120 00	475 00	1,220 00	2,000 00											34 00		34 00	226 20
Richard, J. A.	3,120 00	25 00	1,220 00	2,000 00														68 00
Richard, J. T.	3,120 00	475 00	1,220 00	2,000 00										60 00		110 00	33 40	203 40
Riley, D. A.	3,120 00	475 00	1,220 00	2,000 00														
Rinfret, Hon. G. E.	3,120 00	475 00	1,220 00	2,000 00	925 00										27 50	45 00	27 50	99 50
Roberts, L. E.	3,120 00	475 00	1,220 00	2,000 00											30 00	40 00	9 00	79 00
Robertson, F. G.	3,120 00	425 00	1,220 00	2,000 00											28 70	51 00	28 70	108 40
Robinson, W. A.	3,120 00	475 00	1,220 00	2,000 00											40 00	74 00	40 00	148 00
Rochefort, J. I.	3,120 00	475 00	1,220 00	2,000 00											30 00	70 00	30 00	130 00
Rooney, J. H.	3,120 00	475 00	1,220 00	2,000 00											14 00	158 65	77 00	325 65
Ross, J. A.	3,120 00	475 00	1,220 00	2,000 00											33 00	14 00	33 00	42 00
Ross, T. H.	3,120 00	25 00	1,220 00	2,000 00											15 00	15 00	15 00	45 00
Rousseau, J. H.	3,120 00	350 00	1,220 00	2,000 00														
Rowe, Hon. W. E.	3,120 00	475 00	1,220 00	2,000 00														
St. Laurent, Rt. Hon. L. S.	3,120 00	475 00	1,220 00	2,000 00														
Shaw, F. D.	3,120 00	450 00	1,220 00	2,000 00														
Simmons, J. A.	3,120 00	475 00	1,220 00	2,000 00	125 00													
Sinclair, J. S.	3,120 00	475 00	1,220 00	2,000 00														
Snodgrass, J. S.	3,120 00	425 00	1,220 00	2,000 00														
Smith, D. L.	3,120 00	450 00	1,220 00	2,000 00														
Smith, J. E.	3,120 00	475 00	1,220 00	2,000 00														
Smith, J. J.	3,120 00	450 00	1,220 00	2,000 00														
Stanfield, F. T.	3,120 00	350 00	1,220 00	2,000 00														
Stewart, A. C.	3,120 00	475 00	1,220 00	2,000 00														
Stewart, A. M.	3,120 00	450 00	1,220 00	2,000 00														
Stick, L. T.	3,120 00	450 00	1,220 00	2,000 00														
Stuart, A. W.	3,120 00	375 00	1,220 00	2,000 00														
Stuart, I. W.	3,120 00	400 00	1,220 00	2,000 00														
Thatcher, W. R.	3,120 00	475 00	1,220 00	2,000 00														
Thomas, R. C.	3,120 00	450 00	1,220 00	2,000 00														
Thomson, W. C.	3,120 00	475 00	1,220 00	2,000 00														
Tremblay, L. D.	3,120 00	475 00	1,220 00	2,000 00														
Tustin, G. J.	3,120 00	475 00	1,220 00	2,000 00														
Valois, P.	3,120 00	475 00	1,220 00	2,000 00														
Vau, F. J.	3,120 00	400 00	1,220 00	2,000 00														
Ward, W. J.	3,120 00	475 00	1,220 00	2,000 00														
Warren, R. M.	3,120 00	450 00	1,220 00	2,000 00														
Weaver, G. D.	3,120 00	450 00	1,220 00	2,000 00														
Webster, G.	3,120 00	475 00	1,220 00	2,000 00														
Well, J. W.	3,120 00	475 00	1,220 00	2,000 00														
White, H. O.	3,120 00	475 00	1,220 00	2,000 00														
White, H. S.	3,120 00	475 00	1,220 00	2,000 00														
Whitside, H. B.	3,120 00	475 00	1,220 00	2,000 00														
Whitman, F. P.	3,020 00	450 00	1,220 00	2,000 00	100 00													
Winkler, H. W.	3,120 00	450 00	1,220 00	2,000 00														
Winters, Hon. R. H.	3,120 00	475 00	1,220 00	2,000 00														
Wood, R. J.	3,120 00	475 00	1,220 00	2,000 00														
Wright, P. E.	3,120 00	475 00	1,220 00	2,000 00														
Wylie, W. D.	3,120 00	475 00	1,220 00	2,000 00														
Additional indemnity to the Leader of the Opposition	10,000 00																	
	802,730 00	116,100 00	313,540 00	516,454 35	12,410 00	502 32	516,454 35	255 00	27,272 99	7,007 79	9,855 00	16,004 38	60,897 48					

1950-51
PUBLIC ACCOUNTS

PART II
M

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—			
Ordinary			17,556,400 80
Revenues—			
Ordinary		95,901 48	
Special Receipts		1,231 58	
			97,133 06
Net Charge			\$ 17,459,267 74

NOTE.—Revenues are shown on page M-18 and Open Accounts on page M-19 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
M-3	Stat.	Minister of Mines and Technical Surveys—			
		Salary and Motor Car Allowance.....	3,596 77	3,596 77	
M-3	183	Departmental Administration.....	321,042 00	298,748 83	238,042 07
		Mines Branch—			
M-4	184	Mines Branch Administration.....	66,650 00	63,266 12	51,070 69
M-4	185	Mineral Resources Investigations.....	1,817,543 00	1,633,968 70	1,481,847 16
	707				
M-4	186	Explosives Act Administration.....	75,125 00	71,133 90	62,752 11
M-5	187	Investigations of Radio-active Ores.....	301,551 00	245,348 47	219,709 66
	708				
		Geological Survey of Canada—			
M-5	188	Geological Survey Administration and Miscellaneous Services.....	156,300 00	136,648 20	128,058 57
M-5	189	Geological Surveys, including an amount of \$2,500 for Canada's share of the cost of the Committee on Mineral Resources and Geology, London, England, and a contribution of \$3,000 towards the Arctic Institute Expedition to Baffin Island, 1950.....	1,584,500 00	1,300,808 92	1,068,346 01
	709				
		Surveys and Mapping Branch—			
M-6	190	Surveys and Mapping Branch Administration	28,160 00	27,338 94	23,781 12
M-6	191	Topographical Surveys, including expenses of the Canadian Board on Geographical Names.....	1,503,470 00	1,399,441 63	1,231,596 76
	710				
M-7	192	Canadian Hydrographic Service.....	1,819,429 00	1,756,361 30	2,041,131 07
	711				
M-8	193	Geodetic Survey of Canada.....	662,775 00	550,810 61	470,728 59
M-8	194	International Boundary Commission.....	59,800 00	43,979 55	29,176 85
M-8	195	Legal Surveys, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	572,167 00	507,713 54	464,961 78
M-9	196	* To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners.....	2,100 00	1,627 58	1,610 14
M-9	197	Map Compilation and Reproduction.....	463,399 00	449,812 09	398,460 84
M-10	198	Geographical Branch.....	179,752 84	170,371 47	141,323 27

DEPARTMENT OF MINES AND TECHNICAL SURVEYS

M-3

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
M-10	199 }	Dominion Observatories—			
	712 }	Dominion Observatory, Ottawa.....	413,788 00	405,230 26	286,863 28
M-11	200	Dominion Astrophysical Observatory, Victoria, B.C.....	68,385 00	67,567 71	66,080 44
M-11	Stat.	To provide for payments under the Emergency Gold Mining Assistance Act.....	7,114,213 51	7,114,213 51	13,715,778 60
M-18	201	Payments to Royal Canadian Air Force and commercial companies for air photography, and to defray the expenses of the Inter- departmental Committee on Air Surveys....	1,340,000 00	1,299,639 81	1,340,000 00
M-18	713	Gratuity to Mrs. Michael Feniak, widow of the late Dr. Feniak, a former employee of the Geological Survey of Canada, who lost his life while on duty in the Northwest Terri- tories.....	2,000 00	2,000 00	
M-18	714	To authorize and provide for a compassionate payment, by way of reimbursement to the Province of Manitoba, of the Department's share of the costs in connection with an accident to Angus Thomas, employed by the Ontario-Manitoba Boundary Commission, who was severely burned while engaged in Survey work in Northern Manitoba.....	7,000 00	5,922 89	
GENERAL					
M-18	Stat.	Gratuities to families of deceased employees...	850 00	850 00	2,130 00
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			91,195 30
		Total Ordinary.....	18,563,597 12	17,556,400 80	23,554,644 31
OTHER CHARGES					
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			1,802,107 39
		Grand Total.....	<u>\$18,563,597 12</u>	<u>\$17,556,400 80</u>	<u>\$25,356,751 70</u>

*Complete title is shown in the following details.

Salary of Minister, Salaries Act, c. 36, 1949, 2nd Session.....	\$ 2,997 31
Motor Car Allowance to the Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 599 46

Hon. W. G. Prudham served as Minister of Mines and Technical Surveys from December 13 to March 31, and received travelling expenses amounting to \$1,107.24, charged to Vote 183.

Vote 183 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	271,792 00	271,792 00	264,249 59
Printing, Stationery and Office Equipment	12,900 00	19,400 00	16,866 26
A Travelling Expenses	14,200 00	12,200 00	9,404 31
Repairs and Upkeep of Equipment	2,000 00	2,000 00	234 26
Telephones, Telegrams and Postage	3,600 00	3,600 00	992 85
Freight, Express and Cartage	550 00	1,550 00	1,275 85
Advertising and Publicity	10,000 00	6,500 00	3,720 63
Sundries	6,000 00	4,000 00	2,005 08
	<u>\$ 321,042 00</u>	<u>\$ 321,042 00</u>	<u>\$ 298,748 83</u>

As at March 31, 1951, there were 114 salaried employees being paid from this vote, of whom 53 were permanent and 61 temporary.

A R. Maybank, Parliamentary Assistant to the Minister, received travelling expenses of \$2,019.75.

Vote 184 Mines Branch—Mines Branch Administration	Estimates	Allotments	Expenditures
Salaries	58,650 00	58,650 00	58,650 00
Allotted from Vote 104, Salaries, etc.	2,000 00	2,000 00	538 62
	60,650 00	60,650 00	59,188 62
Printing, Stationery and Office Equipment	1,500 00	3,000 00	2,439 67
Travelling Expenses	2,000 00	1,500 00	953 95
Sundries	2,500 00	1,500 00	683 88
	<u>\$ 66,650 00</u>	<u>\$ 66,650 00</u>	<u>\$ 63,266 12</u>

As at March 31, 1951, there were 22 salaried employees being paid from this vote, of whom 12 were permanent and 10 temporary.

Votes 185 and 707 Mines Branch—Mineral Resources Investigations

	Estimates	Allotments	Expenditures
Salaries	1,250,043 00	1,230,043 00	1,179,794 61
A Overtime	7,000 00	7,500 00	6,942 07
B Printing, Stationery and Office Equipment	39,500 00	46,000 00	24,461 05
Travel (Field Investigations)	35,000 00	39,500 00	35,793 70
Supplies and Materials	140,000 00	150,000 00	133,002 13
C Acquisition of Equipment	296,000 00	296,000 00	217,226 63
Repairs and Upkeep of Equipment	20,000 00	23,500 00	16,910 45
Sundries	30,000 00	25,000 00	19,838 06
	<u>\$1,817,543 00</u>	<u>\$1,817,543 00</u>	<u>\$1,633,968 70</u>

This vote was provided for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

As at March 31, 1951, there were 392 salaried employees being paid from this vote, of whom 166 were permanent and 226 temporary.

A Under authority of P.C. 4840, September 20, 1949, payments were made to prevailing rates employees who worked in excess of the standard work week.

B Payments were made to the Department of Public Printing and Stationery.

C Expenditures include: spectographs, \$14,127.89; 2 motor cars, \$3,594.52; electric melting furnace and parts, further payment on account, \$18,226.08, payments to date \$20,627.37; infrared spectrometer, \$6,077.64, toolmakers' lathe, \$11,142.36, payments to McGill University for investigations in the development of coal-fired gas turbines, \$13,628.08, under terms of an agreement authorized by P.C. 67/5322, November 4, 1950, whereby the cost to the Department is not to exceed \$125,000.

Revenues arising from services provided through the above expenditures amounted to \$7,371.50 and comprised royalty from licences under patent, \$5,016.19; assays and analyses, \$1,312.08; sale of publications, \$597.57 and treatment of metals, \$445.66.

Vote 186 Mines Branch—Explosives Act Administration	Estimates	Allotments	Expenditures
Salaries	54,975 00	54,975 00	54,975 00
Allotted from Vote 104, Salaries, etc.	3,400 00	3,400 00	2,472 65
	58,375 00	58,375 00	57,447 65
Printing, Stationery and Office Equipment	1,150 00	1,750 00	1,459 13
Travelling Expenses	8,000 00	5,350 00	4,066 01
Supplies and Materials	400 00	200 00	55 91
A Acquisition of Equipment	2,000 00	2,400 00	2,191 18
Repairs and Upkeep of Equipment	600 00	450 00	81 78
B Professional and Other Special Services	600 00	2,350 00	2,090 56
Sundries	4,000 00	4,250 00	3,741 68
	<u>\$ 75,125 00</u>	<u>\$ 75,125 00</u>	<u>\$ 71,133 90</u>

This vote was provided for the costs of administration of the Explosives Act, c. 7, 1946, an Act to regulate the manufacture, testing, storage, and importation of explosives.

As at March 31, 1951, there were 19 salaried employees being paid from this vote, of whom 11 were permanent and 8 temporary.

A Includes purchase of 1 motor car, \$2,006.88.

B Includes legal fees paid to J. W. Pickup, Toronto, \$1,938.41.

Revenues arising from services provided through the above expenditures amounted to \$4,237.25 and comprised permits and licences, \$3,968.15, and fines, \$269.10.

Votes 187 and 708 Mines Branch—Investigations of Radio-active Ores

	Estimates	Allotments	Expenditures
Salaries	169,551 00	169,551 00	154,524 68
Allowances	3,500 00	3,500 00	1,769 15
Overtime	1,000 00	1,000 00	458 41
Printing, Stationery and Office Equipment	4,500 00	4,500 00	3,078 53
Travelling Expenses	8,000 00	8,000 00	5,999 68
Supplies and Materials	25,000 00	30,000 00	24,639 44
A Acquisition of Equipment	75,000 00	72,500 00	49,951 94
Repairs and Upkeep of Equipment	5,000 00	5,000 00	2,169 58
Professional and Other Special Services	3,000 00	500 00	
Sundries	7,000 00	7,000 00	2,757 06
	<u>\$ 301,551 00</u>	<u>\$ 301,551 00</u>	<u>\$ 245,348 47</u>

As at March 31, 1951, there were 49 salaried employees being paid from this vote of whom 15 were permanent and 34 temporary.

A Includes a further payment of \$17,551.27 on account for the purchase of a smelting furnace. Payments to date were \$20,627.37.

Vote 188 Geological Survey of Canada—Geological Survey Administration and Miscellaneous Services

	Estimates	Allotments	Expenditures
Salaries	115,800 00	115,800 00	109,280 72
Printing, Stationery and Office Equipment	13,000 00	13,000 00	9,108 99
Travelling Expenses	8,000 00	6,000 00	1,848 00
Supplies and Materials	12,000 00	14,000 00	12,506 19
Acquisition of Equipment	3,000 00	3,000 00	1,232 60
Repairs and Upkeep of Equipment	500 00	500 00	97 82
Sundries	4,000 00	4,000 00	2,573 88
	<u>\$ 156,300 00</u>	<u>\$ 156,300 00</u>	<u>\$ 136,648 20</u>

As at March 31, 1951, there were 49 salaried employees being paid from this vote, of whom 22 were permanent and 27 temporary.

Votes 189 and 709 Geological Survey of Canada—Geological Surveys, including an amount of \$2,500 for Canada's share of the cost of the Committee on Mineral Resources and Geology, London, England, and a contribution of \$3,000 towards the Arctic Institute Expedition to Baffin Island, 1950

	Estimates	Allotments	Expenditures
Salaries	604,100 00	604,100 00	505,685 44
Allowances	900 00	958 00	868 23
A Printing, Stationery and Office Equipment	110,000 00	110,000 00	59,042 41
Travelling Expenses	10,000 00	11,000 00	8,999 30
B Field Surveys	633,000 00	591,942 00	509,723 16
Supplies and Materials	40,000 00	70,000 00	51,755 33
C Acquisition of Equipment	155,000 00	155,000 00	132,878 06
Repairs and Upkeep of Equipment	10,000 00	20,000 00	16,130 16
Canada's share of the cost of the Committee on Mineral Resources and Geology	2,500 00	2,500 00	
Contribution towards the Arctic Institute Expedition to Baffin Island, 1950	3,000 00	3,000 00	3,000 00
Sundries	16,000 00	16,000 00	12,726 83
	<u>\$1,584,500 00</u>	<u>\$1,584,500 00</u>	<u>\$1,300,808 92</u>

This vote was provided for the cost of field studies of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and the publishing of the results of such investigations.

As at March 31, 1951, there were 157 salaried employees being paid from this vote, of whom 66 were permanent and 91 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries of field officers, \$79,116.36; salaries of student assistants, \$56,517.90; wages of cooks and labourers, \$41,537.53; transportation of field parties, \$69,965.28; air transportation, \$37,112.48; provisions, \$41,056.26; board and subsistence, \$46,311.79; expenses of airborne magnetometer surveys, \$113,051.22, including contracts awarded to Spartan Air Services Limited for repairs to aircraft, amounting to \$24,876.29 and \$18,419 respectively (payments on these contracts were made in full); freight and express, \$14,549.94; sundries, \$10,504.40.

C Includes: camp and field equipment, \$7,843.23; 16 motor vehicles, \$31,617.20; 2 spectrographs, \$16,230.89; X-Ray defraction analysis unit, \$15,181.20.

Revenues arising from services provided through the above expenditures amounted to \$4,187.62, from sales of publications.

Vote 190 Surveys and Mapping Branch—Surveys and Mapping Branch Administration

	Estimates	Allotments	Expenditures
Salaries	24,060 00	24,060 00	24,060 00
Allotted from Vote 104, Salaries, etc.	300 00	300 00	56 68
	<u>24,360 00</u>	<u>24,360 00</u>	<u>24,116 68</u>
Printing, Stationery and Office Equipment	2,000 00	1,200 00	1,119 22
Travelling Expenses	1,000 00	2,200 00	2,005 82
Sundries	800 00	400 00	97 22
	<u>\$ 28,160 00</u>	<u>\$ 28,160 00</u>	<u>\$ 27,338 94</u>

As at March 31, 1951, there were 10 salaried employees being paid from this vote of whom 4 were permanent and 6 temporary.

Votes 191 and 710 Surveys and Mapping Branch—Topographical Surveys, including expenses of the Canadian Board on Geographical Names

	Estimates	Allotments	Expenditures
Salaries	685,090 00	685,090 00	636,943 13
A Printing, Stationery and Office Equipment	26,000 00	23,000 00	16,010 79
Travelling Expenses	3,000 00	3,000 00	602 70
B Field Surveys	551,000 00	511,000 00	491,109 28
Supplies and Materials	21,000 00	21,000 00	14,554 77
C Acquisition of Equipment	182,880 00	192,880 00	178,278 96
Repairs and Upkeep of Equipment	13,000 00	33,000 00	30,847 47
Purchase of Air Photographs	15,000 00	25,000 00	21,897 55
Sundries	6,500 00	9,500 00	9,196 98
	<u>\$1,503,470 00</u>	<u>\$1,503,470 00</u>	<u>\$1,399,441 63</u>

As at March 31, 1951, there were 240 salaried employees being paid from this vote, of whom 98 were permanent and 142 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries of student assistants, \$81,059.58; wages of cooks and labourers, \$76,418.07; transportation of field parties, \$57,725.91; air transportation, \$46,539.72; board and lodging, \$9,522.97; provisions, \$51,738.19; hire and servicing of helicopters, \$120,756.75; freight and express, \$20,265.08; miscellaneous, \$27,083.01.

C Expenditures include: 17 motor vehicles at a net cost of \$39,441.64; camp equipment, \$29,655.97; multiplex equipment, \$27,542.87; 1 autograph plotter, \$47,975.55.

Votes 192 and 711 Surveys and Mapping Branch—Canadian Hydrographic Service

	Estimates	Allotments	Expenditures
Salaries and Wages	1,002,912 00	890,912 00	890,590 04
A Printing, Stationery and Office Equipment	15,155 00	23,155 00	17,857 67
Travelling Expenses	20,385 00	20,385 00	18,670 19
B Supplies and Materials	357,867 00	332,867 00	316,372 14
C Acquisition of Equipment	98,315 00	208,315 00	186,578 80
D Repairs and Upkeep of Equipment	116,140 00	138,140 00	133,330 00
E Sundries	208,655 00	205,655 00	192,962 46
	<u>1,819,429 00</u>	<u>1,819,429 00</u>	<u>1,756,361 30</u>

The expenses, by stations and vessels, of charting Canadian waters are as follows:

Headquarters—Hydrographic Surveys, \$416,813.91; Precise Water Levels, \$29,358.56; Tidal and Current, \$26,886.28	473,058 75
Gauging Stations—Precise Water Levels, \$15,748.99; Tidal and Current, \$61,954.34	77,703 33
Nova Scotia—C.H.L. Dawson	14,720 20
Atlantic Coast—C.G.S. Acadia, \$224,023.37; C.H.L. Anderson, \$7,172.64; C.G.S. Fort Frances, \$217,116.34; C.H.L. Henry Hudson, \$9,215.67; C.G.S. Kapuskasing, \$217,266.94; C.H.L. Mandarin, \$17,446.83; Pictou Warehouse, \$4,771.57	697,013 36
Pacific Coast—C.G.S. Parry, \$35,765.15; C.G.S. Wm. J. Stewart, \$157,489.82; Victoria Office, \$3,350.20	196,605 17
Inland Waters—C.H.L. Bayfield, \$8,584.72; C.H.L. Boulton, \$434.50; Great Slave Lake—Mackenzie River, \$2,967.02	11,986 24
Northern Areas—Algerine, \$93,535.19; Baker Lake, \$11,183.07; C.G.S. Cartier, \$95,056.15; Terra Nova, \$77,910.71; Western Arctic Project, \$409.98; Yukon Surveys, \$7,179.15	285,274 25
	<u>1,756,361 30</u>

As at March 31, 1951, there were 364 salaried employees being paid from this vote, of whom 91 were permanent and 273 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Includes payments amounting to \$18,443.40 made to the Department of Public Printing and Stationery for the printing of charts and tide tables.

C Expenditures include: purchase of 14 echo sounders, \$24,112; contractual payments as listed below on the construction and conversion of vessels, and purchase of equipment for vessels.

Details of contracts of \$5,000 or over follow. Payments in 1950-51 represent completion of payments or payment in full.

Contractor	Particulars	Amount of Contract	Payments 1950-51
(a) Halifax Shipyards Ltd.	Conversion of the <i>Kapuskasing</i>	\$ 343,931 75	\$ 23,931 75
David A. Mason	Construction of 3 launches	15,408 00	15,408 00
(a) Saint John Drydock Co., Ltd..	Conversion of the <i>Fort Frances</i>	395,660 30	23,141 05
Star Shipyard (Mercer's) Ltd..	Construction of 3 launches	7,684 50	7,684 50
Stright-MacKay, Ltd.	Construction of launch	5,575 00	1,393 75

(a) Awarded by the Department of National Defence.

D Contracts: Halifax Shipyards Ltd., (a) C.G.S. *Kapuskasing*, \$7,431, payment, \$6,206, (b) C.G.S. *Fort Frances*, \$5,964, payment in full; Pictou Foundry and Machine Co., Ltd., (a) C.G.S. *Acadia*, \$34,600, payments \$25,950, (b) C.G.S. *Acadia*, \$5,019, payment in full.

E Expenditures comprise: freight and express, \$6,502.43; subsistence, \$39,779.13; rental of equipment and charter of vessels, \$132,364.70, including \$131,305.69 for the charter hire of 2 ships; miscellaneous, \$14,316.20.

Revenues arising from services provided through the above expenditures amounted to \$16,292.15 from sales of charts.

Vote 193 Surveys and Mapping Branch—Geodetic Survey of Canada

	Estimates	Allotments	Expenditures
Salaries	268,013 00	241,013 00	215,993 22
Printing, Stationery and Office Equipment	12,000 00	12,000 00	3,767 57
Travelling Expenses	3,000 00	3,000 00	424 83
A Field Surveys	342,512 00	332,512 00	274,437 90
Supplies and Materials	6,000 00	13,500 00	11,769 95
B Acquisition of Equipment	16,250 00	36,250 00	28,613 86
Repairs and Upkeep of Equipment	9,000 00	18,500 00	11,828 12
Sundries	6,000 00	6,000 00	3,975 16
	<u>\$ 662,775 00</u>	<u>\$ 662,775 00</u>	<u>\$ 550,810 61</u>

As at March 31, 1951, there were 56 salaried employees being paid from this vote, of whom 36 were permanent and 20 temporary.

- A Expenditures comprise: salaries of student assistants, \$28,594.02; wages of cooks and labourers, \$71,138.31; transportation of field parties, \$80,053.23; air transportation, \$41,633.40; board and lodging, \$7,987.80; provisions, \$27,714.23; freight and express, \$6,547.05; miscellaneous, \$10,769.86.
- B Includes purchase of 2 motor cars at a net cost of \$3,747.28, and field and camp equipment, \$11,537.22.

Vote 194 Surveys and Mapping Branch—International Boundary Commission

	Estimates	Allotments	Expenditures
Salaries	23,535 00	23,535 00	20,389 49
Travelling Expenses	2,350 00	2,350 00	875 42
A Field Surveys	21,000 00	19,400 00	16,792 38
Printing, Stationery and Office Equipment	10,075 00	8,375 00	133 95
Supplies and Materials	185 00	185 00	179 45
Acquisition of Equipment	1,830 00	2,030 00	1,898 55
Repairs and Upkeep of Equipment	200 00	2,100 00	1,950 45
Sundries	625 00	1,825 00	1,759 86
	<u>\$ 59,800 00</u>	<u>\$ 59,800 00</u>	<u>\$ 43,979 55</u>

Article IV of a Treaty between Canada and the United States signed at Washington on February 24, 1925, provided that the Commissioners appointed under the Treaty of April 11, 1908, were empowered and directed to maintain at all times an effective boundary line between Canada and the United States and between Canada and Alaska. This Article also provided that each Government pay the salaries and expenses of its own Commissioner and his assistants, and that the expenses jointly incurred by the Commissioners in maintaining the demarcation of the boundary line be borne equally by the two Governments.

The Canadian Commissioner is J. L. Rannie, Dominion Geodesist, whose salary is paid from Vote 193, Geodetic Survey of Canada.

As at March 31, 1951, there were 6 salaried employees being paid from this vote, of whom 4 were permanent and 2 temporary.

- A Expenditures comprise: salaries of student assistants, \$1,035.25; wages of cooks and labourers, \$11,209.64; provisions, \$2,604.35; miscellaneous, \$1,943.14.

Vote 195 Surveys and Mapping Branch—Legal Surveys, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying

	Estimates	Allotments	Expenditures
Salaries	297,342 00	297,342 00	279,991 68
Travelling Expenses	1,000 00	3,000 00	2,098 90
A Field Surveys	193,840 00	153,640 00	122,132 51
B Supplies and Materials	14,000 00	16,000 00	12,436 78
C Acquisition of Equipment	10,000 00	17,000 00	13,403 19
Repairs and Upkeep of Equipment	5,000 00	14,000 00	12,618 60
Grant, Canadian Institute of Surveying	350 00	350 00	350 00
Dominion's share of the cost of surveying British Columbia, Yukon and Northwest Territories Boundary	13,000 00	9,000 00	7,296 40

	Estimates	Allotments	Expenditures
Dominion's share of the amount required to complete the survey of the Ontario-Manitoba Boundary to Hudson Bay	4,000 00	4,000 00	3,822 62
Dominion's share of the cost of surveying the Alberta-British Columbia Boundary	15,000 00	30,800 00	27,309 98
Dominion's share of the cost of surveying the Alberta-North-west Territories Boundary	17,000 00	22,600 00	22,509 00
Sundries	1,635 00	4,435 00	3,743 88
	<u>\$ 572,167 00</u>	<u>\$ 572,167 00</u>	<u>\$ 507,713 54</u>

As at March 31, 1951, there were 100 salaried employees being paid from this vote, of whom 47 were permanent and 53 temporary.

A Expenditures comprise: salary of student assistant, \$937.63; wages of cooks and labourers, \$52,204.62; professional services, \$14,287.50; radar altimeter survey, \$13,504.40; transportation of field parties, \$13,766.82; air transportation, \$6,248.70; board and subsistence, \$8,470.71; provisions, \$5,107.20; freight and express, \$2,944.50; sundries, \$4,660.43.

The amount of \$14,287.50 for professional services at per diem rates of \$25 or \$35, was paid to Dominion and Provincial Land Surveyors in connection with surveys conducted under authority of various Orders in Council. The following, all at a per diem rate of \$25, received \$500 or over: C. B. C. Donnelly, \$3,925; S. Harding, \$2,750; G. H. Herriot, \$5,000; T. G. Watmore, \$1,225.

B Includes payments amounting to \$7,651.48 made to the Department of Public Printing and Stationery.

C Includes purchase of 2 motor trucks, \$5,166.87.

Revenues arising from services provided through the above expenditures amounted to \$46,535.87 and comprised sales of survey maps and plans, \$41,516.60, and sales of publications, \$5,019.27.

Vote 196 Surveys and Mapping Branch—To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc. (the fees of B. W. Waugh, J. E. R. Ross and J. L. Rannie, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)

	Estimates	Allotments	Expenditures
Fees, Board of Examiners	1,540 00	1,540 00	1 375 00
Sundries	560 00	560 00	252 58
	<u>\$ 2,100 00</u>	<u>\$ 2,100 00</u>	<u>\$ 1,627 58</u>

This vote was provided to defray expenses connected with the examination of candidates in accordance with the Dominion Lands Surveys Act, c. 117, R.S.

Vote 197 Surveys and Mapping Branch—Map Compilation and Reproduction

	Estimates	Allotments	Expenditures
Salaries	402,329 00	396,829 00	392,192 17
Travelling Expenses	415 00	415 00	341 59
Supplies and Materials	49,950 00	53,750 00	46,585 00
Acquisition of Equipment	5,955 00	6,455 00	6,005 52
Repairs and Upkeep of Equipment	3,750 00	4,950 00	3,971 86
Sundries	1,000 00	1,000 00	715 95
	<u>\$ 463,399 00</u>	<u>\$ 463,399 00</u>	<u>\$ 449,812 09</u>

As at March 31, 1951, there were 155 salaried employees being paid from this vote, of whom 69 were permanent and 86 temporary.

A Includes \$22,774.67 paid to the Department of Public Printing and Stationery.

Vote 198 Geographical Branch

	Estimates	Allotments	Expenditures
Salaries	72,285 00	72,285 00	72,285 00
Allotted from Vote 104, Salaries, etc.	19,752 84	19,752 84	17,319 40
	<u>92,037 84</u>	<u>92,037 84</u>	<u>89,604 40</u>
A Printing, Stationery and Office Equipment	9,000 00	16,586 00	11,647 27
Telephones, Telegrams and Postage	200 00	450 00	383 98
Travelling Expenses	1,000 00	2,709 00	2,707 11
B Field Surveys	49,015 00	42,008 00	41,758 93
Supplies and Materials	7,000 00	5,877 00	5,094 40
C Acquisition of Equipment	16,500 00	16,885 00	16,693 39
Repairs and Upkeep of Equipment	750 00	750 00	701 75
Sundries	4,250 00	2,450 00	1,780 24
	<u>\$ 179,752 84</u>	<u>\$ 179,752 84</u>	<u>\$ 170,371 47</u>

As at March 31, 1951, there were 37 salaried employees being paid from this vote, of whom 7 were permanent and 30 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: salaries of field officers, \$21,054.08; salaries of student assistants, \$1,500.58; wages of labourers, \$711; transportation of field parties, \$9,633.64; board and lodgings, \$5,049.10; miscellaneous, \$3,810.53.

C Includes purchase of 3 motor cars, \$8,626.50.

Votes 199 and 712 Dominion Observatories—Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
Salaries	199,118 00	201,118 00	200,326 41
Allowances	2,100 00	3,000 00	2,775 72
Travelling Expenses	3,300 00	4,300 00	4,278 14
A Field Surveys	63,080 00	54,380 00	53,263 33
Supplies and Materials	8,500 00	12,500 00	10,938 11
B Acquisition of Equipment	111,090 00	120,490 00	118,768 07
Repairs and Upkeep of Equipment	2,350 00	2,550 00	2,516 46
Acquisition or Construction of Buildings and Works	16,500 00		
Magnetic Observatory		700 00	
Power House		800 00	737 61
Meteor Observatory		900 00	614 50
C Residence		1,500 00	1,340 00
Total Acquisition, etc.	<u>16,500 00</u>	<u>3,900 00</u>	<u>2,692 11</u>
D Sundries	7,750 00	11,550 00	9,671 91
	<u>\$ 413,788 00</u>	<u>\$ 413,788 00</u>	<u>\$ 405,230 26</u>

As at March 31, 1951, there were 62 salaried employees being paid from this vote, of whom 33 were permanent and 29 temporary.

A Expenditures comprise: salaries of field officers, \$17,273.27; wages of labourers, \$391.60; transportation of field parties, \$8,638.65; air transportation, \$12,457.82; board and subsistence, \$2,843.94; freight and express, \$1,050.93; rental of gravimeters, \$4,552.51; miscellaneous, \$6,054.61.

B Includes purchase of motor car, \$1,825.88; motor truck, \$1,684.02; 2 gravimeters, \$18,319.37; 4 glass discs for Super Schmidt Cameras, \$22,000, purchased through the Department of National Defence.

C A contract amounting to \$13,000 was awarded to Norman Jack for the construction of a residence at Meanook, Alta. Payments in the current year were \$11,000, of which \$10,000 was paid by the Department of National Defence.

D Includes \$6,563.07 paid to the Department of Public Printing and Stationery.

Vote 200 Dominion Observatories—Dominion Astrophysical Observatory, Victoria, B.C.

	Estimates	Allotments	Expenditures
Salaries	43,935 00	43,935 00	43,935 00
Allotted from Vote 104, Salaries, etc.	3,000 00	3,000 00	2,562 33
	<i>46,935 00</i>	<i>46,935 00</i>	<i>46,497 33</i>
Travelling Expenses	3,000 00	3,000 00	2,928 54
A Field Surveys	7,750 00	9,050 00	9,042 53
Supplies and Materials	1,450 00	450 00	424 42
Acquisition of Equipment	4,500 00	4,150 00	4,117 49
Repairs and Upkeep of Equipment	500 00	400 00	372 89
B Sundries	4,250 00	4,400 00	4,184 51
	<u>\$ 68,385 00</u>	<u>\$ 68,385 00</u>	<u>\$ 67,567 71</u>

As at March 31, 1951, there were 16 salaried employees being paid from this vote, of whom 9 were permanent and 7 temporary.

A Expenditures comprise: salaries of field officers, \$2,842.50; wages of labourers, \$4,196.40; miscellaneous, \$2,003.63.

B Includes \$3,751.32 paid to the Department of Public Printing and Stationery.

**To provide for payments under the Emergency Gold Mining Assistance Act, c. 15, 1948,
as amended.....\$7,114,213 51**

In order to prevent the closing down of mines due to increasing costs of equipment, supplies and labour, and thus avoid the resultant hardships on dependent communities and to stimulate the production of gold, the Emergency Gold Mining Assistance Act, c. 15, 1948 was passed, and proclaimed on May 14, 1948, with payments effective for a period of three years from January 1, 1948.

Assistance is restricted to the mines from which the value of gold produced is not less than 70 per cent of the value of the total output and is based on the increased output in the designated year over that of the base year. The designated year is the year for which assistance is claimed and the base year is the year ending June 30, 1947, excepting for a new mine in which the base year is the first year of production and assistance is paid for that year on the total number of ounces of gold produced and sold.

Assistance is based on the number of ounces produced and sold in the designated year in excess of two-thirds of the number of ounces produced and sold in the base year. Payment per ounce is 50 per cent of the excess of actual cost of production per ounce over \$18, the basic rate as prescribed in the Act. The maximum rate of assistance is \$16 per ounce.

Section 3 of the Act was amended by c. 20, 1949, effective June 15, 1948, which provided that, where the production from a mine during a designated year is less than the production during the base year, the assistance payment would be an amount equal to the product of the rate of assistance for the mine multiplied by one-third of the number of ounces produced from the mine and sold during the designated year.

The following statement shows the payments to mine operators in the current fiscal year under the above statutory authority.

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, c. 15, 1948, AS AMENDED

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indi- cate adjust- ments—see note on page M—17)	Assistance Payable	Less Holdback of 20 per cent	Payments		
					80 per cent of Claim	20 per cent Holdback	Total Payments 1950-51
1948							
American Gold Fields	Jan.-Dec.	637 41	637 41		637 41	637 41	
Brister, J. V. Company	Jan.-Dec.	325 92	325 92		325 92	325 92	
Cochonour-Williams Gold Mines Limited	Jan.-Dec.	11,525 78	11,525 78		11,525 78	11,525 78	
Consolidated Mining & Smelting Company of Canada, Limited	Jan.-Dec.	327-428*	12-511 55		12,511 55	12,511 55	
Fisher, Mr. N. S. & Partners	Jan.-Dec.	324 145	884 81		884 81	884 81	
Giant Yellowknife Gold Mines Ltd.	Jan.-Dec.	7,574-174*	57,544 75		57,544 75	57,544 75	
Hard Rock Gold Mines Limited	Jan.-Dec.	11,368 70	11,368 70		11,368 70	11,368 70	
Madison Red Lake Gold Mines Limited	Jan.-Dec.	16,271-105*	1,499 93		1,499 93	1,499 93	
Negus Mines Limited	Jan.-Dec.	36,821 50	36,821 50		36,821 50	36,821 50	
Pamunahing, Mr. Peter	Jan.-Dec.	181 77	181 77		181 77	181 77	
Piccolo, Messrs. L. & J.	Jan.-Dec.	93-142	496 75		496 75	496 75	
Polaris-Taku Mining Company	Jan.-Dec.	186-273*	48,288 68		48,288 68	48,288 68	
Ryeon Mines Limited	Jan.-Dec.	37-806*	5,134 44		5,134 44	5,134 44	
Sheep Creek Gold Mines Limited	Jan.-Dec.	3,341 93	3,341 93		3,341 93	3,341 93	
Swanson, Mr. O. H. & Watt, Mr. G.	Jan.-Dec.	200-783	994 88		994 88	994 88	
Swift River Dredging Company Limited	Jan.-Dec.	1,470-608	8,790 58		6,036 24	8,790 58	
Thompson, Mr. J. R.	Jan.-Dec.	17-524	611 13		611 13	611 13	
Toburn Gold Mines Limited	Jan.-Dec.	112 18	112 18		112 18	112 18	
Troberg, Mr. Ralph E.	Jan.-Dec.	238-539	177 79		177 79	177 79	
Less overpayment recovered		41,988-397	201,250 48		10,416 32	201,250 48	
			3,029 23		3,029 23	3,029 23	
Total—Designated Year 1948		41,988-397	198,221 25		7,387 09	198,221 25	
1949							
American Gold Fields	Jan.-Dec.	6,050 86	6,050 86		6,050 86	6,050 86	
Anglo-Rouyn Mines Limited	Jan.-Dec.	34,473 76	34,473 76		34,473 76	34,473 76	
Atkinson Dredging Company	Jan.-Dec.	3,324 42	2,659 54		2,659 54	3,324 42	
Aunor Gold Mines Limited	Jan.-Dec.	18,596 36	18,596 36		18,596 36	18,596 36	
Barnat Mines Limited <i>Sladen</i>	Jan.-Dec.	2,300 13	2,300 13		2,300 13	2,300 13	
Bedrock Mining Company	Jan.-Dec.	2-472*	7,181 03		7,181 03	7,181 03	
Bellefleur Quebec Mines Limited	Jan.-Dec.	582-734	15,007 54		15,007 54	15,007 54	
Biggood Kirkland Gold Mines Limited	Jan.-Dec.	2,901 17	2,901 17		2,901 17	2,901 17	
Bonetal Gold Mines Limited	Jan.-Dec.	7,641 37	7,641 37		7,641 37	7,641 37	
Bouthillier, Mr. C. F.	Jan.-Dec.	57-308	521 58		521 58	521 58	
Bouthillier, Messrs D. F. & H. C.	Jan.-Dec.	174-661	773 52		773 52	773 52	

Bealorne Mines Limited.	Jan.-Dec.	33,549 10	4,181 81	33,549 10	33,549 10	4,181 81	33,549 10
Bratsberg, Mr. Birger.	Jan.-Dec.	504-588	1,186 74	1,186 74	1,186 74	1,186 74	1,186 74
Brenner, Mr. John.	Jan.-Dec.	219-266	1,290 12	1,290 12	1,290 12	1,290 12	1,290 12
Brenton Porcupine Mines Limited.	Jan.-Dec.	20-172*	16,381 23	16,381 23	16,381 23	16,381 23	16,381 23
Buffalo Arkenite Gold Mines Limited.	Jan.-Dec.	86-661	207 60	207 60	207 60	207 60	207 60
Burch, Mr. Philip R.	Jan.-Dec.		776 39	776 39	776 39	776 39	776 39
Burwash Mining Company Limited.	Jan.-Dec.		81,558 01	81,558 01	81,558 01	81,558 01	81,558 01
Campbell Red Lake Mines Limited.	Jan.-Dec.		23,531 11	23,531 11	23,531 11	23,531 11	23,531 11
Canadian Malartic Gold Mines Limited.	Jan.-Dec.		15,701 59	15,701 59	15,701 59	15,701 59	15,701 59
Cariboo Gold Quartz Mining Company Ltd.	Jan.-Dec.	472-547	7,560 75	7,560 75	7,560 75	7,560 75	7,560 75
Cariboo Metals Limited.	Jan.-Dec.		20,503 64	20,503 64	20,503 64	20,503 64	20,503 64
Central Patricia Gold Mines Limited.	Jan.-Dec.		23,562 42	23,562 42	23,562 42	23,562 42	23,562 42
Chesterville Mines Limited.	Jan.-Dec.		2,866 96	2,866 96	2,866 96	2,866 96	2,866 96
Clear Creek Placers Limited.	Jan.-Dec.		27,603 96	27,603 96	27,603 96	27,603 96	27,603 96
Coleenour-Williams Gold Mines Limited.	Jan.-Dec.	6,414-327*	5,626 66	5,626 66	5,626 66	5,626 66	5,626 66
Cote, Messrs M. D. & L.	Jan.-Dec.	584-815	21,481 00	21,481 00	21,481 00	21,481 00	21,481 00
Coniaurum Mines Limited.	Jan.-Dec.		121,204 71	121,204 71	121,204 71	121,204 71	121,204 71
Consolidated Beattie Mines Limited.	Jan.-Dec.		11,942 24	11,942 24	11,942 24	11,942 24	11,942 24
Consolidated Central Cadillac Mines Limited.	Jan.-Dec.		18,992 98	18,992 98	18,992 98	18,992 98	18,992 98
Consolidated Duquesne Mining Company Limited.	Jan.-Dec.						
Consolidated Mining & Smelting Company of Canada, Limited.	Jan.-Dec.	578-006*	32,424 22	32,424 22	32,424 22	32,424 22	32,424 22
Deltine Mines Limited.	Jan.-Dec.		17,894 42	17,894 42	17,894 42	17,894 42	17,894 42
Done Mines Limited.	Jan.-Dec.		48,472 14	48,472 14	48,472 14	48,472 14	48,472 14
Donkito Mines Limited.	Jan.-Dec.	23-673*	36,617 42	36,617 42	36,617 42	36,617 42	36,617 42
East Malartic Mines Limited.	Jan.-Dec.		66,105 77	66,105 77	66,105 77	66,105 77	66,105 77
Elder Mines Limited.	Jan.-Dec.		13,282 61	13,282 61	13,282 61	13,282 61	13,282 61
Fisher, Mr. N. S. & Partners.	Jan.-Dec.	320-427	774 37	774 37	774 37	774 37	774 37
Giant Yellowknife Gold Mines Limited.	Jan.-Dec.		85,089 12	85,089 12	85,089 12	85,089 12	85,089 12
Gould, Messrs R. S. & J. A.	Jan.-Dec.	219-394	1,106 44	1,106 44	1,106 44	1,106 44	1,106 44
Hallnor Gold Mines Limited.	Jan.-Dec.		3,480 11	3,480 11	3,480 11	3,480 11	3,480 11
Hard Rock Gold Mines Limited.	Jan.-Dec.		13,131 64	13,131 64	13,131 64	13,131 64	13,131 64
Hasaga Gold Mines Limited.	Jan.-Dec.		27,743 40	27,743 40	27,743 40	27,743 40	27,743 40
Hasaga Gold Mines Limited.	Jan.-Dec.		1,041 55	1,041 55	1,041 55	1,041 55	1,041 55
Hedley Mascot Gold Mines Limited.	Jan.-Dec.	27-567*	146,508 90	146,508 90	146,508 90	146,508 90	146,508 90
Hollinger Consolidated Gold Mines Ltd.	Jan.-Dec.		20,626 70	20,626 70	20,626 70	20,626 70	20,626 70
Hollinger Consolidated Gold Mines Ltd. Ross.	Jan.-Dec.						
Hollinger Consolidated Gold Mines Ltd. Young-Davidson.	Jan.-Dec.		11,971 80	11,971 80	11,971 80	11,971 80	11,971 80
Isoeco Gold Mines Limited.	Jan.-Dec.		12,259 60	12,259 60	12,259 60	12,259 60	12,259 60
Howe Sound Exploration Company Ltd.	Jan.-Dec.		93,953 62	93,953 62	93,953 62	93,953 62	93,953 62
Hoyle Mining Company Limited.	Jan.-Dec.		100 93	100 93	100 93	100 93	100 93
Island Mountain Mines Company Ltd.	Jan.-Dec.	9,522-406	28,294 90	28,294 90	28,294 90	28,294 90	28,294 90
Jeep Gold Mines Limited.	Jan.-Dec.		5,658 97	5,658 97	5,658 97	5,658 97	5,658 97
Kelowna Exploration Company Limited.	Jan.-Dec.		20,189 46	20,189 46	20,189 46	20,189 46	20,189 46
Kenville Gold Mines Limited Arington.	Jan.-Dec.	112-652*	871 63	871 63	871 63	871 63	871 63
Kenville Gold Mines Limited Kenville.	Jan.-Dec.	52-192*	6,273 31	6,273 31	6,273 31	6,273 31	6,273 31
King, Mr. J. R. & Winaus, Mr. G.	Jan.-Dec.	245-094	2,257 32	2,257 32	2,257 32	2,257 32	2,257 32
Kirkland Lake Gold Mining Company.	Jan.-Dec.	378*	18,633 63	18,633 63	18,633 63	18,633 63	18,633 63
Kluntic Dredging Company Limited.	Jan.-Dec.	1,310-340	5,614 81	5,614 81	5,614 81	5,614 81	5,614 81
Lake Shore Mines Limited.	Jan.-Dec.		40,776 70	40,776 70	40,776 70	40,776 70	40,776 70
Lamaque Mining Company Limited.	Jan.-Dec.		40,478 05	40,478 05	40,478 05	40,478 05	40,478 05
Leitch Gold Mines Limited.	Jan.-Dec.		11,262 46	11,262 46	11,262 46	11,262 46	11,262 46

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948, AS AMENDED—Continued

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indi- cate adjust- ments—see note on page M—17)	Assistance Payable	Less Holdback of 20 per cent	Payments		
					80 per cent of Claim	20 per cent Holdback	Total Payments 1950-51
1949							
Little Long Lac Gold Mines Limited.....	Jan.-Dec.		27,524 84			27,524 84	27,524 84
Macassa Mines Limited.....	Jan.-Dec.		20,884 07			20,884 07	20,884 07
MacLeod-Cockshutt Gold Mines.....	Jan.-Dec.		32,809 21			32,809 21	32,809 21
Madsen Red Lake Gold Mines Limited.....	Jan.-Dec.		12,301 18		12,301 18		12,301 18
Magnet Consolidated Mines Limited.....	Jan.-Dec.		7,191 10			7,191 10	7,191 10
Malartic Gold Fields Limited.....	Jan.-Dec.		89,123 00			89,123 00	89,123 00
Matichewan Consolidated Mines Ltd.....	Jan.-Dec.		8,603 05			8,603 05	8,603 05
Miller Creek Placers.....	Jan.-Dec.	1,153-415	5,859 35		5,859 35		5,859 35
Mocasin Mines Limited.....	Jan.-Dec.		4,974 68			4,974 68	4,974 68
McIntyre Porcupine Mines Limited.....	Jan.-Dec.	257-860*	68,237 12			68,237 12	68,237 12
McKenzie Red Lake Gold Mines Ltd.....	Jan.-Dec.		15,404 80			15,404 80	15,404 80
Negus Mines Limited.....	Jan.-Dec.	4-716-271*	71,063 25		38,709 26	32,353 99	71,063 25
New Dickenson Mines Limited.....	Jan.-Dec.	2-874*	25,757 46			25,757 46	25,757 46
New Jason Mines Limited.....	Jan.-Dec.		1,376 26			1,376 26	1,376 26
New Marlon Gold Mines Limited.....	Jan.-Dec.		4,373 27			4,373 27	4,373 27
New Rouyn Merger Mines Limited.....	Jan.-Dec.		4,424 41			4,424 41	4,424 41
Norcross, Messrs D. H. & A. G.....	Jan.-Dec.	3-573*	274 38			274 38	274 38
O'Brien Gold Mines Limited.....	Jan.-Dec.		18,656 66			18,656 66	18,656 66
Ogonia-Rockland Gold Mines Limited.....	Jan.-Dec.		27,540 82			27,540 82	27,540 82
Pamour Porcupine Mines Limited.....	Jan.-Dec.		57,016 20			57,016 20	57,016 20
Pamunah, Mr. Peter.....	Jan.-Dec.	54-352	29,411 21		411 21		411 21
Paymaster Consolidated Mines Ltd.....	Jan.-Dec.		29,571 17			29,571 17	29,571 17
Perron Gold Mines Limited.....	Jan.-Dec.		11,873 33			11,873 33	11,873 33
Piccolo, Messrs L. & J.....	Jan.-Dec.	61-523	328 13		328 13		328 13
Pickle Crow Gold Mines Limited.....	Jan.-Dec.	13,058-827	42,542 99		30,782 41	11,760 58	42,542 99
Pioneer Gold Mines of B.C., Ltd.....	Jan.-Dec.	9,034-984*	52,874 38		23,121 94	29,752 44	52,874 38
Porcupine Reef Gold Mines Ltd.....	Jan.-Dec.		16,856 64			16,856 64	16,856 64
Power-Rouyn Gold Mines Limited.....	Jan.-Dec.	78-249*	6,672 15			6,672 15	6,672 15
Preston East Dome Mines Limited.....	Jan.-Dec.		26,925 35			26,925 35	26,925 35
Quesabie Mines Limited.....	Jan.-Dec.	207-332*	15,922 99			15,922 99	15,922 99
Renaissance Mines Limited.....	Jan.-Dec.		29,221 55			29,221 55	29,221 55
Reno Gold Mines Limited.....	Jan.-Dec.		808 99			808 99	808 99
Ryerson Mines Limited.....	Jan.-Dec.	75-274*	5,761 49			5,761 49	5,761 49
San Antonio Gold Mines Limited.....	Jan.-Dec.	450*	18,031 09			18,031 09	18,031 09
Senator-Rouyn Mines Limited.....	Jan.-Dec.		32,610 62			32,610 62	32,610 62
Sheep Creek Gold Mines Limited.....	Jan.-Dec.	10,852-871	30,703 72		30,703 72		30,703 72
Sigma Mines (Quebec) Limited.....	Jan.-Dec.		32,996 78			32,996 78	32,996 78
Siscoe Gold Mines Limited.....	Jan.-Dec.		82 57			82 57	82 57
Stadacona Mines (1944) Limited.....	Jan.-Dec.	714-338*	14,432 02			14,432 02	14,432 02

STATEMENT OF ASSISTANCE TO GOLD MINING COMPANIES UNDER AUTHORITY OF THE EMERGENCY GOLD MINING ASSISTANCE ACT, C. 15, 1948, AS AMENDED—*Concluded*

Name of Operator	For Period (inclusive)	Production in ounces (Asterisks indicate adjustments—see note on page M-17)	Assistance Payable	Less Holdback of 20 per cent	Payments		
					80 per cent of Claim	20 per cent Holdback	Total Payments 1950-51
1950							
Giant Yellowknife Gold Mines Limited.....	Jan.-Dec.	105,289-786	162,525 25	32,505 05	130,020 20	130,020 20	
Hard Rock Gold Mines Limited.....	Jan.-Dec.	13,425-988	55,941 62	11,188 32	44,753 30	44,753 30	
Hassaga Gold Mines Limited.....	Apr.-Dec.	11,352-838	98,326 05	19,665 33	78,661 32	78,661 32	
Hollinger Consolidated Gold Mines Limited							
Hollinger Consolidated Gold Mines Limited <i>Ross.</i>	Jan.-Dec.	289,370-361	324,622 51	64,924 51	259,698 03	259,698 03	
Hollinger Consolidated Gold Mines Limited <i>Young-</i>	Jan.-Dec.	19,133-839	92,458 61	18,491 72	73,966 89	73,966 89	
<i>Dawson.</i>							
Howe Sound Exploration Company Ltd.	Jan.-Dec.	32,310-325	13,055 20	3,447 02	9,608 18	9,608 18	
Island Mountain Mines Company Ltd.	Jan.-Dec.	75,188-217	484,264 06	96,852 81	387,411 25	387,411 25	
Jeep Gold Mines Limited.....	Jan.-Dec.	16,808-621	32,493 87	6,498 77	25,995 10	25,995 10	
Kelowna Exploration Company Limited.....	Jan.-June	1,805-710	6,283 34	1,256 67	5,026 67	5,026 67	
Kenville Gold Mines Limited <i>Arlington.</i>	Jan.-Sept.	34,690-037	38,180 21	7,636 04	30,544 17	30,544 17	
Kenville Gold Mines Limited <i>Kenville.</i>	Jan.-June	206-613	800 89	172 18	628 71	628 71	
Kirkland Lake Gold Mining Company.....	Jan.-Dec.	970-108	4,042 12	808 42	3,233 70	3,233 70	
Lake Shore Mines Limited.....	Jan.-Dec.	39,115-000	74,577 35	14,915 57	59,661 79	59,661 79	
Lamaque Mining Company Limited.....	Jan.-Dec.	140,788-820	56,907 35	11,381 47	45,525 88	45,525 88	
Leitch Gold Mines Limited.....	Jan.-Dec.	111,481-954	54,449 58	10,889 92	43,559 66	43,559 66	
Micassa Mines Limited.....	Jan.-Dec.	25,410-052	20,425 85	4,085 17	16,340 68	16,340 68	
MacLeod-Cockshutt Gold Mines.....	Jan.-Dec.	27,888-967	38,920 65	7,784 13	31,136 52	31,136 52	
Madison Red Lake Gold Mines Limited.....	Jan.-Dec.	43,312-112	51,515 32	10,303 06	41,212 26	41,212 26	
Magnet Consolidated Mines Limited.....	Jan.-Dec.	55,006-118	177,113 97	35,422 79	141,691 18	141,691 18	
Malartic Gold Fields Limited.....	Jan.-Dec.	65,449-623	7,993 48	1,598 70	6,394 78	6,394 78	
Manitowishong Consolidated Mines Ltd.....	Jan.-Dec.	8,764-370	41,546 73	8,309 35	33,237 38	33,237 38	
Matveyev Porcupine Mines Limited.....	Jan.-Dec.	78,548-968	218,200 58	43,652 10	174,608 48	174,608 48	
McKenzie Red Lake Gold Mines.....	Jan.-Dec.	18,783-685	48,245 89	9,649 17	38,596 72	38,596 72	
Negus Mines Limited.....	Jan.-Dec.	201,458-924	254,746 37	50,949 27	203,797 10	203,797 10	
New Dickenson Mines Limited.....	Jan.-Dec.	24,140-296	40,756 43	8,151 29	32,605 14	32,605 14	
New Jason Mines Limited.....	Jan.-Dec.	20,033-109	120,198 50	24,039 70	96,158 80	96,158 80	
Noland Mines Limited.....	Jan.-Dec.	20,787 512	189,742 79	37,948 56	151,794 23	151,794 23	
O'Brien Gold Mines Limited.....	Jan.-Dec.	12,968-006	82,288 49	16,457 70	65,830 79	65,830 79	
Ogonia-Rockland Gold Mines Limited.....	Jan.-Dec.	9,140-030	85,439 28	17,091 86	68,367 42	68,367 42	
Pamour Porcupine Mines Limited.....	Jan.-Dec.	28,038-411	75,337 57	15,067 51	60,270 06	60,270 06	
Pearson Consolidated Mines Ltd.....	Jan.-Dec.	12,626-133	52,608 89	10,521 78	42,087 11	42,087 11	
Pickle Crow Gold Mines Limited.....	Jan.-Dec.	58,212-266	183,995 76	36,799 15	147,196 61	147,196 61	
Pioneer Gold Mines of B.C., Limited.....	Jan.-June	37,693-242	125,581 77	25,116 35	100,465 42	100,465 42	
Polaris-Taku Mining Company.....	Jan.-Sept.	23,101-168	27,777 70	5,555 54	22,222 16	22,222 16	
Powell-Rouyn Gold Mines Limited.....	Jan.-Dec.	26,893-138	67,405 85	13,481 17	53,924 68	53,924 68	
	Jan.-Sept.	23,263-778	179,211 32	35,842 26	143,369 06	143,369 06	
	Jan.-Dec.	16,673-743	47,522 33	9,504 47	38,017 86	38,017 86	

Preston East Dome Mines Limited.....	Jan.-Dec.	56,931-398	95,882 85	19,176 57	76,706 28	76,706 28
Quesabie Mines Limited.....	Jan.-Dec.	8,661-210	64,185 60	12,837 12	51,348 48	51,348 48
Renabie Mines Limited.....	Jan.-Dec.	36,930-703	83,900 63	16,750 13	67,120 50	67,120 50
Senator-Rouyn Mines Limited.....	Jan.-Dec.	21,496-979	55,167 97	17,033 59	68,134 38	68,134 38
Sigma Mines (Quebec) Limited.....	Jan.-Dec.	73,970-256	55,778 68	11,155 74	44,622 94	44,622 94
Stadacona Mines (1944) Limited.....	Jan.-Dec.	23,236-603	49,160 63	9,832 12	39,328 51	39,328 51
Sturatt-Olsen Gold Mines.....	Jan.-Dec.	31,580-114	98,130 00	19,626 00	78,504 00	78,504 00
Sullivan Consolidated Mines Limited.....	Jan.-Dec.	44,150-986	76,731 50	15,346 30	61,385 20	61,385 20
Teek-Hughes Gold Mines Limited.....	Jan.-Dec.	48,034-186	48,170 86	9,634 17	38,536 69	38,536 69
Toburn Gold Mines Limited.....	Apr.-Dec.	31,532-738	44,440 80	8,888 16	35,552 64	35,552 64
Upper Canada Mines Limited.....	Jan.-Dec.	13,911-075	31,943 61	6,208 72	24,834 89	24,834 89
Yukon Explorations Limited.....	Jan.-Dec.	39,436-884	66,788 91	13,357 78	53,431 13	53,431 13
Yukon Gold Placers Limited.....	Jan.-Dec.	5,230-295	39,068 26	7,813 65	31,254 61	31,254 61
<i>Henderson Creek Dredge</i>	Jan.-Dec.	4,262-463	17,760 26	3,552 05	14,208 21	14,208 21
Yukon Gold Placers Limited <i>Thistle Creek Dredge</i>	Jan.-Dec.	2,885-778	26,895 45	5,379 09	21,516 36	21,516 36
Total—Designated Year 1950.....		3,018,321-207	6,827,990 17	1,367,004 02	5,460,986 15	5,460,986 15
Total.....		3,224,794-189	\$9,727,572 28	\$1,367,004 02	\$5,460,986 15	\$5,460,986 15
Less: Amount charged to Suspense Account (holdback) in excess of that credited thereto in the current fiscal year.....						8,360,568 26
						1,246,354 75
						\$7,114,213 51

* Increases or decreases (*italics*) represent adjustments, resulting from final audit of production figures shown in Public Accounts, 1950.
 † Overpayments recovered and credited to the statutory appropriation, as follows:

	1948	1949
Bradbury & Cooper, Messrs.....	23 57	
Currie, Mr. C. & Huley, Mr. P.....	900 63	
Privateer Mines Limited.....	2,105 03	
	3,029 23	
Kerr-Addison Gold Mines Limited.....	3,124 33	
	\$ 6,153 56	

Expenditures to date under this statutory authority amounted to \$30,263,485.97, which included \$1,497,166.24, the balance in the Suspense Account entitled Emergency Gold Mining Assistance Act Suspense (see Open Accounts further on in this section) to which amounts are credited to provide for future payments of holdback, pending final audit.

Vote 201 Payments to Royal Canadian Air Force and commercial companies for air photography, and to defray the expenses of the Interdepartmental Committee on Air Surveys		1,340,000 00
Expenditures		<u>\$1,299,639 81</u>

Expenditures represent payments to: Department of National Defence, \$940,000; Aero Photo Incorporated, \$26,588.50; Air Surveys, Ltd., \$43,080.75; Arctic Airlines Ltd., \$50,342.88; Photographic Survey Corporation Ltd., \$80,583.77; Spartan Air Services Ltd., \$93,210.71; Survey Aircraft Ltd., \$65,833.20.

Vote 713 Gratuity to Mrs. Michael Feniak, widow of the late Dr. Feniak, a former employee of the Geological Survey of Canada, who lost his life while on duty in the Northwest Territories		2,000 00
Expenditures		<u>\$ 2,000 00</u>

Vote 714 To authorize and provide for a compassionate payment, by way of reimbursement to the Province of Manitoba, of the Department's share of the costs in connection with an accident to Angus Thomas, employed by the Ontario-Manitoba Boundary Commission, who was severely burned while engaged in survey work in Northern Manitoba		7,000 00
Expenditures		<u>\$ 5,922 89</u>

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 850 00
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Payments of Damage Claims

Sundry claims, each under \$1,000 (2)	<u>\$ 500 00</u>
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REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Return on Investments		3,536 18
A Privileges, Licences and Permits	9,653 17	11,670 15
B Proceeds from Sales	70,459 31	70,264 02
C Services and Service Fees	1,772 74	5,563 98
D Refunds of Previous Years' Expenditure	13,621 74	2,285 80
E Miscellaneous	394 52	1,059 63
Total Ordinary	<u>95,901 48</u>	<u>94,379 76</u>
Special Receipts—		
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	1,231 58	5,177 25
Grand Total	<u>\$ 97,133 06</u>	<u>\$ 99,557 01</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Royalty from licences under patents, \$5,016.19; permits and licences issued under the Explosives Act, c. 7, 1946, \$3,968.15; sundries, \$668.83	9,653 17
B Proceeds from Sales: Hydrographic charts, \$15,761.98; survey maps and plans, \$41,550.60; publications, \$10,818.54; specimens, \$710.18; sundries, \$1,618.01 ..	70,459 31
C Services and Service Fees: Assays, analyses and tests, \$1,312.08; hardening and treatment of metals, \$445.66; sundries, \$15	1,772 74
D Refunds of Previous Years' Expenditure	13,621 74
E Miscellaneous	394 52
Total Ordinary	95,901 48
Special Receipts—	
F Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	1,231 58
Grand Total	\$ 97,133 06

Certified correct.

MARC BOYER,

Deputy Minister of Mines and Technical Surveys.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[3] Other Loans and Investments				
(d) <i>Miscellaneous</i> —				
A Sundry Oil Drilling Operators	\$ 386,796 88		\$ 220,932 89	\$ 165,863 99
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants</i> —				
B Outstanding Imprest Account Cheques—Mines and Technical Surveys	215 88			215 88
[13] Deferred Credits				
C Pay-list Deductions—Mines and Technical Surveys	49 72	1,050 75	1,001 03	
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous</i> —				
D Mines and Technical Surveys Suspense	30,614 28	37,032 74	34,095 72	27,677 26
E Emergency Gold Mining Assistance Suspense	2,743,520 99	2,449,693 22	1,203,338 47	1,497,166 24
F Unclaimed Cheques Suspense—Mines and Technical Surveys	12 83		24 08	36 91
	2,774,148 10	2,486,725 96	1,237,458 27	1,524,880 41
	\$2,774,413 70	\$2,487,776 71	\$1,238,459 30	\$1,525,096 29

A The opening balance represents the outstanding balance of loans made in previous fiscal years to Wartime Oils Limited, a Government owned Company, for the purpose of making advances to various oil operators to stimulate production of oil for war purposes. On March 31, 1945, the Company ceased to carry on business and the assets were taken over and the liabilities assumed by the Department of Munitions and Supply (Reconstruction and Supply). The account was transferred from that Department at the beginning of the fiscal year 1948-49. Credits are repayments on the advances.

- B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- C Deductions for income tax from the salaries and wages of certain employees, not paid by Central Pay Office, are credited to this account pending transmittal to the Department concerned.
- D Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.
- E The Emergency Gold Mining Assistance regulations provide for a holdback of 20 per cent of the approved claims submitted by gold mining companies for assistance under the Emergency Gold Mining Assistance Act, c. 15, 1948, as amended, until final audit of the companies' financial operations at the close of each calendar year is completed. The amount withheld was credited hereto pending release to the companies concerned.
- F All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	4,251 77	11,857 95
Previous Years—Collectable	11,827 57	11,518 64
—Uncollectable	26,009 65	25,982 78
	<u>\$ 42,088 99</u>	<u>\$ 49,359 37</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable was given on page M-21, Public Accounts, 1950.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Boyer, M., Deputy Minister ...	\$ 12,000 00	\$ 2,524 87	Downes, K. W.	5,520 00	
Allan, F. M.	5,088 00		Dozois, L. O. R.	5,286 00	
Anderson, A. K.	6,180 00		Duffell, S.	5,088 00	
Armstrong, J. E.	6,060 00		Dunlap, H. J.	5,208 00	
Baltzer, C. E.	5,208 00		Eardley-Wilmot, V. L.	5,208 00	806 64
Beals, C. S.	7,320 00	857 03	Ellsworth, H. V.	6,780 00	
(including rental value of house, \$660)			Fortier, J. M.	5,088 00	
Bell, W. A.	7,080 00		Fortier, Y. O.	5,580 00	
Bostock, H. S.	6,480 00		Fournier, J. A.	5,520 00	
Brown, N. B.	5,208 00		Fraser, R. J.	6,780 00	599 38
Burrough, E. J.	5,208 00		Fry, E. S.	5,520 00	
Cairnes, C. E.	6,780 00		Gamble, G. S.	5,760 00	
Caley, J. F.	6,060 00		Gertsman, S. L.	5,286 00	1,210 19†
Cameron, M. G.	6,060 00		Gilmore, R. E.	7,320 00	1,191 40
Campbell, W. P.	6,120 00	1,154 59	Gorman, A. O.	5,760 00	
Capes, N. B.	5,880 00		Goudge, F. M.	6,780 00	
Carroll, A.	5,208 00		Gray, N. G.	5,268 00	
Christie, A. M.	5,088 00		Hacquebard, P. A. ...	5,268 00	
Cockfield, W. E.	6,780 00		Haites, T. B.	5,268 00	
Convey, J.	7,320 00	922 00	Hanson, G.	7,080 00	
Cunningham, R. L. ..	6,060 00		Hanson, R. E.	5,268 00	
			Harrison, J. M.	5,580 00	
			Haycock, M. H.	5,520 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Henderson, J. F.	6,060 00		Perry, J. A.	5,208 00	
Hodgson, E. A.	6,480 00		Petrie, R. M.	6,180 00	
Hodgson, J. H.	5,088 00		Phillips, J. G.	5,208 00	
Hume, G. S.	10,000 00	1,637 17	Poittevin, E.	6,780 00	
Ignatieff, A.	6,060 00	1,331 38	Prest, V. K.	5,580 00	
Innes, M. J. S.	5,088 00		Prince, A. T.	5,520 00	
Kindle, E. D.	6,060 00		Rabbitts, A. T.	5,208 00	
Kinsey, H. V.	5,208 00		Rannie, J. L.	6,780 00	
Kirkconnell, J. R.	6,180 00		Rehder, J. E.	5,208 00	607 52
Lang, A. H.	6,060 00		Rice, H. M.	6,060 00	
Lapointe, C.	5,208 00	1,500 00**	Riddell, J. M.	5,520 00	
Leadman, H. L.	6,000 00		Rogers, R. R.	6,180 00	
Lord, C. S.	6,060 00		Rosewarne, P. V.	6,180 00	
Lowe, G. E.	5,268 00		Ross, J. E. R.	6,180 00	
MacDonald, J. A.	5,520 00		Shaw, G.	6,060 00	
MacKay, B. R.	6,780 00	2,191 85	Simpkinson, T. V.	6,180 00	
MacPhee, N. C.	6,060 00	533 58	Slessor, D. R.	5,208 00	
MacTavish, W. H.	5,088 00		Smith, F. C. G.	5,520 00	
Madill, R. G.	6,180 00		Smith, H. W.	5,208 00	
Martindale, E. S.	6,180 00		Spence, H. N.	5,520 00	
McClenahan, W. S.	6,060 00		Spence, J. W.	6,000 00	
McDonald, R. C.	5,208 00		Stewart, C. J.	5,580 00	788 99
McKellar, A.	5,520 00		Taggart, C. H.	5,268 00	
McLearn, F. H.	6,780 00		Tanton, T. L.	6,780 00	
Meier, J. W.	6,180 00	835 86	Thomas, J. F. J.	5,208 00	1,148 89
Miller, A. H.	6,180 00		Thomas, L. O.	5,208 00	
Miller, W. H.	7,080 00	2,100 92	Thunaes, A.	7,200 00	1,834 57
Millman, P. M.	5,520 00		Thurston, R. C. A.	5,208 00	
Montgomery, D. S.	5,208 00		Titus, S. R.	5,268 00	
Monture, G. C.	7,320 00	1,680 43†	Trail, R. J.	7,320 00	
Murdie, W. C.	5,208 00		Tuttle, A. C.	5,520 00	
Ney, C. H.	5,520 00		Vincent, W. M.	5,520 00	
Nichols, H. J.	5,208 00	2,610 29†	Warren, T. E.	6,780 00	611 19
Nicholson, N. L.	5,088 00	1,756 86	Watson, J. W.	6,780 00	764 48
Norrish, W. H.	5,520 00		Waugh, B.	6,780 00	1,967 71
Pack, K. M.	5,520 00		Weeks, L. J.	6,180 00	
Palmer, P. E.	6,180 00		Wickenden, R. T. D. ..	6,060 00	1,683 46*
Parlec, R. J.	5,088 00		Wight, E. J.	5,520 00	
Parsons, C. S.	8,000 00	788 00	Willis, W. K.	6,180 00	
Pearce, J. A.	6,780 00		Wlodek, T. W.	6,180 00	1,499 60†
(including rental value of house, \$600)			Young, R. B.	5,520 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Agnew, S. A.	\$ 609 36†	Havercroft, W. E. ..	504 80†	Paton, W. B.	1,286 80
Belyea, H. R.	542 62	Irwin, A. B.	1,385 75*	Picher, R. H.	1,041 79†
Bhattachojee, S. K.	530 82	James, T. H.	681 08	Quinn, R. P.	656 16
Bott, W. H.	579 98†	Jones, R. J.	800 63	Rinfret, C.	747 87†
Brown, A.	1,346 00	Kimbell, H. P.	966 54	Swartzman, E.	1,272 60
Carr, G. F.	1,721 52	Lavigne, M. J.	665 19	Swinerton, A. A. ..	542 27
Casey, F. L.	665 70	Matthews, J. G.	945 46	Thomson, D. W.	508 18
Edwards, I. C.	1,145 43	Milne, W. G.	500 90	Woodroffe, H. M. ..	674 02
Graves, H. A.	1,928 56	Mitchell, E. R.	1,229 89		

* Removal expenses.

** Northern allowance, annual rate.

† Including amounts charged to: Department of National Defence, Vote 202, \$649.17, Votes 203 and 602, \$1,724.70; Department of Resources and Development, Vote 371, \$349.23, Vote 393, \$699.06; Department of Trade and Commerce, Vote 424, \$1,680.43, Vote 456, \$665.19; Department of Transport, Votes 479 and 792, \$850.45; Department of Veterans Affairs, Vote 556, \$398.64.

The following officers receiving annual salaries of less than \$5,000 received allowances at annual rates as follows: P. C. Bremner, northern allowance, \$900, recruiting allowance, \$300; A. B. Irwin, northern allowance, \$1,500; E. R. Niblett, northern allowance, \$900; J. A. Robinson, northern allowance, \$900, recruiting allowance, \$300.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Aero Photo Incorporated, Quebec, \$26,588.50; Air Surveys Ltd., Edmonton, \$43,080.75; Arctic Airlines Ltd., Edmonton, \$50,342.88; Bond Construction Co., Ltd., Edmonton, \$21,184.01; Bowring Bros., Ltd., St. John's, \$137,325.10; Callison's Flying Service, Dawson, Y.T., \$31,736.25; Government of Canada—Department of National Defence, \$1,066,442.33; Department of Public Printing and Stationery, \$237,497.07; Canadian Fairbanks Morse Co., Ltd., Montreal, \$13,265.98; Canadian General Electric Co. Ltd., Ottawa, \$26,673.60; Canadian Laboratory Supplies Ltd., Montreal, \$18,464.22; Canadian National Railways, Ottawa, \$70,409.68; Canadian Pacific Airlines Ltd., Ottawa, \$18,003.80; Canadian Pacific Railway Co., Ottawa, \$38,802.37; Central Northern Airways Ltd., Winnipeg, \$10,848.85; Clinton Lumber Co., Clinton, Alta., \$11,614.50.

Fisher Scientific Co. Ltd., Montreal, \$12,956.74; General Electric X-Ray Corporation Ltd., Montreal, \$15,760.90; Halifax Shipyards Ltd., Halifax, \$22,613.26; Holden Manufacturing Co., Ltd., Ottawa, \$18,544.52; Imperial Oil Limited, Leaside, Ont., \$50,031.05; Instruments Ltd., Ottawa, \$85,770.27; Jarrell-Ash Co., Boston, Mass., U.S.A., \$19,729.94; Kenting Aviation Limited, Toronto, \$77,867.08; Lectromelt Furnaces of Canada Ltd., Toronto, \$37,777.35; D. A. Mason, Tancook Island, N.S., \$21,093.44; Newfoundland Coal Co., Ltd., St. John's, \$11,261.25; North American Geophysical Co., Houston, Texas, U.S.A., \$12,356.71; Northern Electric Co. Ltd., Halifax, \$13,760.78; Northern Wings Ltd., Seven Islands, Que., \$33,284.12.

Peacock Bros., Lasalle, Que., \$15,067.99; Photographic Survey Corporation Ltd., Toronto, \$94,088.17; Pictou Foundry and Machine Co., Pictou, N.S., \$73,357.34; Spartan Air Services Ltd., Ottawa, \$266,527.97; Survey Aircraft Ltd., Vancouver, \$65,833.20; R. Thibault, Dawson Creek, B.C., \$18,000; Trans-Canada Airlines, Montreal, \$10,241.96; Upton Bradeen and James Ltd., Montreal, \$17,261.23; Western Construction and Lumber Co., Ltd., Edmonton, \$24,193.28; Williamson Company of Canada, Toronto, \$20,261.23; Yarrows Ltd., Victoria, \$10,371.08.

1950-51
PUBLIC ACCOUNTS

PART II
N

DEPARTMENT OF NATIONAL DEFENCE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—		
Ordinary		782,457,272 20
Revenues—		
Ordinary	3,022,598 77	
Special Receipts	1,230,519 48	
		4,253,118 25
Net Charge		\$778,204,153 95

NOTE.—Revenues are shown on page N-53 and Open Accounts on page N-56 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
N-10	Stat.	Minister of National Defence—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
DEFENCE FORCES					
N-11	202 601 Def. App. Act 1950	To provide for the Defence Forces of the Navy, Army and Air Services, and to authorize total commitments for this purpose of \$1,178,569,691, including authority, notwithstanding section 29 of the Consolidated Revenue and Audit Act to make commitments for the current year of \$628,188,200, and commitments for future years of \$550,381,491 against which commitments it is estimated that actual expenditure in 1950-51 will not exceed.....	547,817,504 00	545,632,109 34	347,974,759 93
N-47	Stat.	Exchequer Court Awards.....	105,893 50	105,893 50	75,132 36
N-26	Stat.	Section 3(1), The Defence Appropriation Act, 1950.....	195,417,216 00	195,417,216 00	
N-47	203 602 Def. App. Act 1950	*Defence Research and Development.....	25,055,361 00	23,415,330 99	22,388,829 08
			768,395,974 50	764,570,549 83	370,438,721 37
GENERAL SERVICES					
N-48	204	Grants to Military Associations, Institutes and Others, as detailed in the Estimates.....	202,850 00	201,100 00	225,400 00
N-49	205	War Museum and erection of Headstones in Canada.....	48,340 00	47,007 02	42,494 05
N-49	206	Battlefields Memorials.....	64,930 00	57,109 68	51,969 22
N-49	Stat.	The Canada Prize Act, 1950.....	559,643 24	559,643 24	
N-49	Stat.	Gratuities to families of deceased employees..	17,097 46	17,097 46	20,499 32

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
PENSIONS AND OTHER BENEFITS					
		Civil Pensions—			
N-49	207	Robert Allen.....	193 00	192 50	192 50
N-49	208	Walter Pettipas.....	516 00	515 90	515 90
N-49	209	Florence Walker.....	360 00	360 00	360 00
N-49	210	Michael Mountain.....	420 00	420 00	420 00
N-49	211	Mrs. Mary Whittington.....	200 00	200 00	200 00
N-49	212	Mrs. Eleanor F. Nixon.....	1,288 00	1,287 55	1,287 55
N-50	213	*To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payments to their dependents.....	9,138 00	2,141 19	4,306 06
N-50	Stat.	Annuity to the Widow of the late Honourable Norman McLeod Rogers.....	2,500 00	2,500 00	2,500 00
		The Defence Services Pension Act—			
N-50	Stat.	Payments under Parts I-IV.....	4,977,982 84	4,977,982 84	4,962,368 03
N-50	Stat.	Transfers of Pension Contributions.....	32,398 99	32,398 99	49,106 26
N-50	214 }	Government's contribution to the Permanent Forces Pension Fund.....	11,974,766 00	11,974,766 00	9,046,347 00
	603 }	Expenditures: from Appropriations not required for 1950-51.....			20,320 35
		Total Ordinary.....	\$786,300,598 03	\$782,457,272 20	\$384,879,007 61

LOANS, INVESTMENTS AND ADVANCES

HOUSING PROJECTS

N-51	821	*To authorize the Minister of National Defence, on transfer to the Department of National Defence of works or buildings, or both, constructed or converted by Central Mortgage and Housing Corporation.....	\$1 00		
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* Complete title is shown in the following details.

Estimates, Allotments and Expenditures—Summary by Services

See Page		Estimates	Allotments	Expenditures
VOTES, 202, 601, THE DEFENCE APPROPRIATION ACT, 1950 AND SUNDRY STATUTORY AUTHORITIES—ARMY, NAVAL AND AIR SERVICES				
GENERAL SERVICES				
N-11	Departmental Administration.....	3,466,205 00	3,246,205 00	2,984,461 56
N-11	Imperial War Graves Commission.....	466,099 00	466,099 00	466,098 86
		3,932,304 00	3,712,304 00	3,450,560 42
ARMY SERVICES				
N-11	Canadian Army—Active Force.....	83,764,465 00	84,635,251 00	84,635,247 65
N-12	Canadian Army—Reserve Force (including Canadian Officers' Training Corps).....	9,792,515 00	10,737,557 00	10,737,555 10
N-14	Royal Canadian Army Cadets.....	895,366 00	1,109,026 00	1,109,024 11
N-15	Canadian Army—General.....	110,057,307 00	107,059,529 00	106,537,396 12
N-24	Northwest Territories and Yukon Radio System.....	1,758,312 00	1,801,588 00	1,801,578 75
N-25	Northwest Highway System.....	8,133,268 00	6,958,282 00	6,958,273 69
N-47	Exchequer Court Awards.....	91,342 55	91,342 55	91,342 55
N-26	Section 3(1) The Defence Appropriation Act, 1950.....	195,417,216 00	195,417,216 00	195,417,216 00
		409,889,791 55	407,809,791 55	407,287,653 97

See Page		Estimates	Allotments	Expenditures
NAVAL SERVICES				
N-27	Royal Canadian Navy.....	37,284,147 00	36,741,019 00	36,741,016 39
N-27	Royal Canadian Navy (Reserve).....	2,340,428 00	2,013,718 00	2,012,481 70
N-27	Royal Canadian Sea Cadets.....	382,556 00	313,657 00	313,655 78
N-28	Royal Canadian Navy—General.....	92,724,695 00	60,867,736 00	60,781,926 76
N-47	Exchequer Court Awards.....	2,900 00	2,900 00	2,900 00
		132,734,726 00	99,939,030 00	99,851,980 63
AIR SERVICES				
N-31	Royal Canadian Air Force (Regular).....	54,626,069 00	55,658,479 00	55,658,476 06
N-31	Royal Canadian Air Force (Reserve).....	3,374,895 00	2,160,996 00	2,155,995 84
N-32	Royal Canadian Air Cadets.....	481,775 00	438,649 00	438,647 84
N-33	Royal Canadian Air Force—General.....	204,238,274 00	161,795,341 00	161,763,913 79
N-44	Aerial Photographic Surveys.....	1,038,742 00	530,238 00	530,226 26
N-45	Northwest Staging Route.....	10,235,507 00	7,570,222 00	7,567,232 24
N-46	Search and Rescue.....	3,147,575 00	2,438,912 00	2,438,900 84
N-47	Exchequer Court Awards.....	11,650 95	11,650 95	11,650 95
		277,154,487 95	230,604,487 95	230,565,043 82
GENERAL				
N-47	Allotted from Vote 104, Salaries, etc. (Department of Finance).....	1,275,000 00	1,275,000 00	
VOTES 203, 602 AND THE DEFENCE APPROPRIATION ACT, 1950, DEFENCE RESEARCH AND DEVELOPMENT				
N-47	Defence Research and Development, subject to allocation by the Treasury Board, and to authorize total commitments for this purpose of \$34,283,161, including authority notwithstanding section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year of \$25,915,361 and commitments for future years of \$8,367,800.....	25,915,361 00	24,915,361 00	23,415,330 99
N-47	Allotted from Vote 104, Salaries, etc. (Department of Finance).....	140,000 00	140,000 00	
		551,041,670 50		
	Less—Estimated amount in respect of Votes 202, 203, 601, 602 and The Defence Appropriation Act only, for commitments nominally to fall due during 1950-51, in accordance with Army, Navy and Air Force programs, \$81,645,696, and Defence Research and Development program, \$1,000,000, but not required for actual expenditure in that year.....	82,645,696 00		
	Total.....	\$768,395,974 50	\$768,395,974 50	\$764,570,549 83

GENERAL COMMENTS

Purchases of Materials and Supplies.—With the exception of purchases made under local purchase authority granted to this Department, all purchases of materials and supplies were arranged through the Department of Trade and Commerce. The Minister of the latter Department is authorized to make use of the services of the Canadian Commercial Corporation for this purpose.

Advances—Government of the United States of America.—Advances were made to the Government of the United States of America under individual Order in Council and Treasury Board authorities as payments on account for equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in Canadian funds, as follows:

Service	To be accounted for— March 31, 1950	Advances 1950-51	Liquidations 1950-51	Refunds 1950-51	To be accounted for— March 31, 1951
Army	1,086,150 62	31,347,150 68	892,197 03	66,516 23	31,474,588 04
Navy	523,993 65	8,032,235 62	495,000 00	28,993 65	8,032,235 62
Air	716,023 67	10,949,702 86	51,430 93	712,922 18	10,901,373 42
Defence Research Board		187,825 37			187,825 37
	\$ 2,326,167 94	\$ 50,516,914 53	\$ 1,438,627 96	\$ 808,432 06	\$ 50,596,022 45

Advances made in 1950-51 comprise: (a) partial replacement of armament equipment supplied to North Atlantic Treaty Countries and for vehicles, armament equipment, clothing, etc., for the Canadian Army Special Force, \$29,047,786.52; (b) armament equipment, aircraft, films, etc., for the Royal Canadian Navy, \$8,032,235.62; (c) aircraft, radar equipment, camera lenses, etc., for the Royal Canadian Air Force, \$4,151,449.56; (d) scientific and test equipment for Defence Research Board, \$187,710.48; (e) equipment for installation in aeroplanes being produced in Canada for the Department of National Defence, \$6,502,437.50; (f) per capita charges for the Canadian Army Special Force at Fort Lewis, Washington, at the rate of \$2.46 (U.S. funds) per man per day, \$2,299,364.16; (g) per capita charges for No. 426 Transport Squadron R.C.A.F. on the basis of 70 cents (U.S. funds) per day for officers and \$3.25 (U.S. funds) per day for men, \$295,815.80; (h) sundries, \$114.89.

Advances—United Kingdom Government.—Under authority of P.C. 474, February 10, 1948, T.B. 386888, March 24, 1950, and T.B. 404381, March 22, 1951, advance payments were made by Army and Naval Services to the United Kingdom Government pending receipt of billings for stores and equipment supplied and services rendered. The standing of these advances and the transactions in the current fiscal year are, in Canadian funds, as follows:

Service	To be accounted for— March 31, 1950	Advances 1950-51	Liquidations 1950-51	To be accounted for— March 31, 1951
Army	550,000 00		26,208 27	523,791 73
Navy	766,254 72	3,088,403 73	766,254 72	3,088,403 73
	<u>\$ 1,316,254 72</u>	<u>\$ 3,088,403 73</u>	<u>\$ 792,462 99</u>	<u>\$ 3,612,195 46</u>

Other Advance Payments.—

Payee	Amount of advance	Balance March 31, 1950	Balance March 31, 1951
<u>1946-47</u>			
Arctic Institute of North America	\$ 25,000 00	\$ 12,593 20	\$ 7,249 72
<u>1949-50</u>			
Canadian Marconi Company		200,000 00	200,000 00
For purchase of naval stores and equipment to the value of \$501,148.56.			
The de Havilland Aircraft of Canada Ltd.	441,046 42	203,328 08	2,436 02
For purchase of aircraft spares and aircraft engines.			
Upton Bradeen & James Ltd.	234,800 88	234,800 88	234,800 88
For purchase of naval machinery.			
<u>1950-51</u>			
Atlantic Electronics Corporation	52,902 01		52,902 01
Representing 90 per cent of all work on hand as at February 15, 1951, as specified on acceptance of tender for Moving Radar Target Generators.			
Beech Aircraft Corporation	788,151 95		788,151 95
Representing 10 per cent of the purchase price of aircraft; recovery will be made on progress claims, (P.C. 763, February 13, 1951).			
Canadair Ltd.	2,993,381 85		2,993,381 85
For production costs and capital expenditures in connection with supply of aircraft; recovery will be made on progress claims, (P.C. 369, January 24, 1951).			
Central Mortgage and Housing Corporation	326,575 04		160,084 08
For road construction for married quarters at army camps, (P.C. 59/2622, May 25, 1950).			
Chrysler Corporation of Canada, Limited	23,000 00		13,308 73
For overhaul and repair of motor vehicles, (P.C. 1213, March 10, 1950 and P.C. 3611, July 25, 1950).			
Electronic Materials International Ltd.	60,902 70		60,902 70
For procurement of signal generators, testers, etc., representing landed cost (United States invoice price, plus exchange, duty, sales tax and transportation) plus a fee of 20 per cent of such landed cost. (P.C. 168, January 12, 1951).			
J. E. Fouchaux Company	13,658 13		4,579 79
Representing 25 per cent of contract for generators. Recovery made by deductions from invoices submitted.			

Payee	Amount of advance	Balance March 31, 1950	Balance March 31, 1951
1950-51			
General Motors Products of Canada, Limited.....	10,000 00		10,000 00
For overhaul and repair of motor vehicles; recovery will be made from the final payments on completion of contract. (P.C. 1926, April 18, 1950).			
Gilfillan Bros., Inc.	1,258,500 00		1,258,500 00
For purchase of mobile ground control approach equipment, (P.C. 6203, December 28, 1950).			
Rolls-Royce Ltd.	90,668 24		71,162 47
Representing 10 per cent on contract price of aircraft engines. (P.C. 4952, October 17, 1950 and P.C. 5513, November 22, 1950).			
Chas. Russell & Co.	4,425 00		218 67
To provide funds to meet various charges and fees relative to the purchase of Moncorvo House, London, England.			
Trollope & Colls, Ltd.	31,752 00		31,752 00
Representing the first instalment on account of works at Moncorvo House, London, England. (P.C. 49/6044, December 14, 1950).			
Upton Bradeen & James Ltd.	235,727 08		226,640 68
Representing 30 per cent of contract price of Maag Gear machinery. (P.C. 4523, September 19, 1950).			
Town of Weston, Ontario	2,000 00		2,000 00
For treating sewage from the Massey-Harris Building.			

Transportation—Armed Services.—P.C.1/5162, October 27, 1950, as amended by P.C. 69/5322, November 4, 1950, authorized rates for rail travel of service personnel of 3½ cents per mile for first class travel and 2½ cents for coach class. Meals for service personnel travelling by rail are allowed as follows: breakfast, \$1.25; lunch, \$1.50; dinner, \$2.

Canadian Army Special Force.—Under authority of P.C. 3860, August 7, 1950, this force was established for United Nations duty. Men enrolled for service are to serve for eighteen months, or longer, in consequence of any action undertaken by Canada pursuant to an international agreement. Rates of pay are the same as those of the Canadian Army Active Force but are not subject to pension deductions. P.C. 5932, December 8, 1950, effective December 1, 1950, authorized payment of a special allowance of \$41.25 per month for officers and \$27.50 for men posted for duty at Fort Lewis, Washington.

Northern Allowances—Civilians.—Due to the difficulty of obtaining staff for northern points, regulations were established for payment of northern allowances to civilian employees in specially designated areas. The authority for these allowances was P.C. 5912, December 21, 1948, and the effective date January 1, 1949. They are not regarded as salary for purposes of the Civil Service Superannuation Act and are subject to income tax. Generally, the rates range from \$1.25 per diem for a single employee paid prevailing rates to \$1,500 per annum for a married employee in a full time position at a stated annual salary. Perquisites in the form of house, fuel, light or rations are taken into consideration in the granting of all such allowances.

Regulations in respect of special allowances for employees stationed at Churchill, Man., which were authorized by P.C. 246/1255, March 16, 1949, as amended by P.C. 23/2966, June 10, 1949, are generally similar to those for northern allowances except that the minimum rate is 85 cents per day and the maximum \$900 per annum.

P.C. 10/1931, April 30, 1948, as amended by P.C. 16/4994, October 30, 1948, provides for payment of a special allowance of \$180 per annum to civil servants at Prince Rupert and Prince George, B.C., or the immediately surrounding area, provided the payment does not result in a total compensation of more than \$3,000. Authority for this allowance was extended to March 31, 1951, by P.C. 3/1793, April 13, 1950.

These allowances also apply to civil servants of other government departments employed at northern points.

PAY AND ALLOWANCES—ARMY, NAVY AND AIR

P.C. 5929, December 8, 1950, effective December 1, 1950, authorized increases in the rates of pay and allowances for all ranks of the Armed Services.

Rates detailed in the following statement apply to the Permanent Force, Special Force and the Reserve Forces, which consist of the Canadian Army Reserve Force, the Canadian Army Supplementary Reserve Force, the Canadian Officers Training Corps, the Royal Canadian Navy (Reserve) Force, the Royal Canadian Air Force (Reserve) and the Royal Canadian Air Force (Supplementary Reserve). Officers and other ranks of Reserve Forces receive the same basic rates of pay as those of the Permanent Force, for the number of days training authorized and actually performed.

DEPARTMENT OF NATIONAL DEFENCE

N-7

The Chairman of the Chiefs of Staff Committee and the Chief of Staff of each of the three Services is paid a consolidated rate of \$15,000 per annum under authority of P.C. 565 and P.C. 566, February 1, 1951.

Unless otherwise stated, the rates of pay and allowances quoted are monthly rates.

Rank	Basic rate	PAY		ALLOWANCES	
		After 3 yrs. in rank	After 6 yrs. in rank	Marriage Allowance *	Subsistence Allowance †
Army Major General	\$ 786 00				
Navy Rear Admiral				\$ 40 00	\$ 135 00
Air Air Vice Marshal					
Army Brigadier	689 00				
Navy Commodore				40 00	128 00
Air Air Commodore					
Army Colonel	517 00	\$ 552 00	\$ 587 00	40 00	119 00
Navy Captain					
Air Group Captain					
Army Lieutenant Colonel	367 00	392 00	417 00	40 00	108 00
Navy Commander					
Air Wing Commander					
Army Major	312 00	327 00	342 00	40 00	98 00
Navy Lieutenant Commander					
Air Squadron Leader					
Army Captain	234 00	249 00	264 00 (after 9 yrs. 279 00)	40 00	79 00
Navy Lieutenant					
Air Flight Lieutenant					
Army Lieutenant	195 00	210 00	225 00	40 00	79 00
Navy Sub-Lieutenant					
Air Flying Officer					
Army 2nd Lieutenant	162 00				
Navy Acting Sub-Lieutenant				40 00	61 00
Air Pilot Officer					
Army Commissioned from Warrant Rank	234 00	249 00	264 00	40 00	79 00
Navy Commissioned Officer					
Air Commissioned from Warrant Rank					
Navy Warrant Officer	212 00	227 00	242 00	40 00	79 00
Navy Midshipman	97 00			40 00	57 00
Army Warrant Officer Class I					
Navy Chief Petty Officer 1st Class Rating					
Air Warrant Officer Class I					
Standard Group	180 00	185 00	190 00		
Group 1	184 00	189 00	194 00		
Group 2	192 00	197 00	202 00	30 00	85 00
Group 3	200 00	205 00	210 00		
Group 4	208 00	213 00	218 00		
Army Warrant Officer Class II					
Navy Chief Petty Officer 2nd Class Rating					
Air Warrant Officer Class II					
Standard Group	161 00	166 00	171 00		
Group 1	165 00	170 00	175 00		
Group 2	173 00	178 00	183 00	30 00	75 00
Group 3	181 00	186 00	191 00		
Group 4	189 00	194 00	199 00		
Army Squadron, Battery or Company Quartermaster Sergeant and Staff Sergeant					
Navy Petty Officer 1st Class Rating					
Air Flight Sergeant					
Standard Group	139 00	144 00	149 00		
Group 1	143 00	148 00	153 00		
Group 2	151 00	156 00	161 00	30 00	75 00
Group 3	159 00	164 00	169 00		
Group 4	167 00	172 00	177 00		

Rank	Basic rate	PAY		ALLOWANCES	
		After 3 yrs. in rank	After 6 yrs. in rank	Marriage Allowance *	Subsistence Allowance †
Army Sergeant					
Navy Petty Officer 2nd Class Rating					
Air Sergeant					
Standard Group	119 00	124 00	129 00	30 00	67 00
Group 1	123 00	128 00	133 00		
Group 2	131 00	136 00	141 00		
Group 3	139 00	144 00	149 00		
Group 4	147 00	152 00	157 00		
Army Bombardier and Corporal					
Navy Leading Rating					
Air Corporal					
Standard Group	103 00	106 00	109 00	30 00	57 00
Group 1	107 00	110 00	113 00		
Group 2	115 00	118 00	121 00		
Group 3	123 00	126 00	129 00		
Group 4	131 00	134 00	137 00		
Army Trooper, Gunner, Sapper, Signal- man, Driver, Private, Guards- man, Fusilier, Rifleman, Crafts- man (1st Class)					
Navy Able Rating					
Air Leading Aircraftsman					
Standard Group	90 00	93 00	96 00	30 00	57 00
Group 1	94 00	97 00	100 00		
Group 2	102 00	105 00	108 00		
Group 3	110 00	113 00	116 00		
Group 4	118 00	121 00	124 00		
Army Trooper, Gunner, Sapper, Signal- man, Driver, Private, Guards- man, Fusilier, Rifleman, Crafts- man (Trained)					
Navy Ordinary Rating (Trained)					
Air Aircraftsman 1st Class					
Standard Group	83 00			30 00	57 00
Group 1	87 00				
Group 2	95 00				
Group 3	103 00				
Group 4	111 00				
Army Trooper, Gunner, Sapper, Signal- man, Driver, Private, Guards- man, Fusilier, Rifleman, Crafts- man (On entry)					
Navy Ordinary Rating (On entry)					
Air Aircraftsman 2nd Class					
Standard Group	79 00			30 00	57 00

In connection with the above group headings, enlistments are usually to the Standard Group but, where the candidate possesses special trade qualifications, he may be enlisted in one of the higher groups. The requirement for eligibility to draw pay in any group above Standard is for the individual to pass a trade test set by the Service. Such tests are carried out periodically.

* Subject to a reduction of \$10 per month if occupying permanent married quarters or \$2.50 per month if occupying temporary married quarters.

† Payable if appropriate quarters are not available at normal place of duty and rations are not provided. If either is provided, the allowance is subject to reduction.

Separated Family's Allowance.—Under certain conditions set forth in Service Regulations, this allowance, ranging from \$42 per month for ranks below Sergeant or equivalent rank to \$120 per month for a Major General or equivalent rank, is payable to members of the Forces in receipt of marriage allowance who are obliged to live apart from their families because appropriate accommodation is not available or who have not been authorized to move their families to their place of duty at public expense. An additional \$15 per month is payable to personnel whose wives are in receipt of an allowance under the Family Allowances Act.

Supplementary Allowances—Duty Outside Canada.—As at March 31, 1951, members of the three Services posted for duty to the United States of America or to the United Kingdom of Great Britain and Northern Ireland who were accompanied by their dependents and not provided with rations at public expense were in receipt of supplementary allowances at the following monthly rates:

	United Kingdom			United States of America						
	Liverpool and London	Belfast	Other	New York San Francisco and Washington	Chicago	Los Angeles	Seattle	Detroit	Other	
Rank										
Army Brigadier										
Navy Commodore										
Air Air Commodore	....\$330 00	\$325 00	\$295 00	\$426 00	\$441 00	\$446 00	\$486 00	\$461 00	\$415 00
Army Colonel										
Navy Captain										
Air Group Captain	..... 269 00	265 00	241 00	347 00	360 00	364 00	397 00	376 00	339 00
Army Lieutenant Colonel										
Navy Commander										
Air Wing Commander	.. 203 00	200 00	181 00	265 00	274 00	278 00	304 00	287 00	258 00	
Army Major										
Navy Lieutenant Commander										
Air Squadron Leader	... 172 00	169 00	152 00	226 00	235 00	237 00	260 00	246 00	220 00	
Army Captain										
Navy Lieutenant										
Air Flight Lieutenant	... 137 00	135 00	121 00	180 00	187 00	189 00	207 00	196 00	175 00	
Army Lieutenant										
Navy Sub-Lieutenant (and other Officers)										
Air Flying Officer	..... 121 00	119 00	107 00	161 00	168 00	170 00	187 00	176 00	157 00
Army Warrant Officer Class I										
Navy Chief Petty Officer 1st Class										
Air Warrant Officer Class I	..... 112 00	110 00	99 00	147 00	153 00	155 00	170 00	161 00	144 00
Army Warrant Officer Class II										
Navy Chief Petty Officer 2nd Class										
Air Warrant Officer Class II	..... 105 00	103 00	92 00	139 00	144 00	146 00	160 00	151 00	135 00
Army Staff Sergeant and ranks below										
Navy Petty Officer 1st Class and ranks below										
Air Flight Sergeant and ranks below	..... 86 00	84 00	75 00	114 00	118 00	119 00	131 00	124 00	111 00

These regulations provide for the payment of only a percentage of the above allowances under certain conditions as follows: accompanied, rations provided for family, 50 per cent; provided for service member only, 75 per cent; unaccompanied, messing facilities not available, 67 per cent; available, 33 per cent.

Supplementary allowances payable in connection with duty in other countries are based on the cost of living index of the country concerned in relation to that of Canada.

Foreign Allowance.—This allowance is payable to men only of the Army, Navy and Air Force who are not in receipt of Supplementary Allowances while serving outside of Canada for a period in excess of 30 days. The rates range from \$9 per month for Corporal or equivalent rank and ranks below to \$16.50 for Warrant Officer, Class I or equivalent rank.

Rental Allowances—Duty Outside Canada.—Service personnel who are not provided with accommodation are reimbursed for a portion of their rent, the amounts varying with the rank and the gross monthly rent paid.

Special Allowances payable to Naval, Military or Air Attachés posted for duty at Canadian Embassies and Legations and to Officers of the Canadian Joint Liaison Offices at Washington, D.C. and London, England.—Officers of the Services detailed for duty as Attachés at the various Canadian Embassies and Legations receive special allowances in addition to their pay and allowances of rank on the same basis as those received by officials of equivalent diplomatic rank of the Department of External Affairs. The annual rates of living and representation allowances in effect as at March 31, 1951, and rental allowances paid during the fiscal year are detailed hereunder.

Appointment and Place	Rank	Living and Representation Allowance	Rental Allowance
Military Attaché, The Hague, The Netherlands	Colonel	\$ 6,732 00	
Naval Attaché, The Hague, The Netherlands.	Commander	6,732 00	
Military Attaché, Paris, France	Colonel	8,148 00	\$ 1,247 33
Air Force Attaché, Paris, France	Group Captain	8,148 00	2,708 52
Military Attaché, Ankara, Turkey	Colonel	7,248 00	2,733 11
Military Attaché, Belgrade, Yugoslavia	Colonel	12,180 00	1,868 63
Military Attaché, Washington, U.S.A.	Brigadier	6,756 00	2,236 50
Assistant Military Attaché, Washington, U.S.A.	Colonel	4,908 00	1,981 50
Naval Attaché, Washington, U.S.A.	Commodore	6,756 00	2,053 80
Assistant Naval Attaché, Washington, U.S.A.	Commander	4,908 00	753 72
Air Force Attaché, Washington, U.S.A.	Air Commodore	6,756 00	2,043 88
Assistant Air Force Attaché, Washington, U.S.A.	Group Captain	4,908 00	1,947 00
Military Attaché, Stockholm, Sweden	Major	4,464 00	553 36
Naval Attaché, Stockholm, Sweden	Commander	5,268 00	Rate not established
Air Force Attaché, Stockholm, Sweden	Group Captain	5,268 00	1,432 20
Air Force Attaché, Prague, Czechoslovakia ...	Group Captain	8,592 00	1,190 00
Air Force Attaché, Buenos Aires, The Argentine	Group Captain	3,276 00	1,158 96
Air Force Attaché, Brussels, Belgium	Wing Commander	7,056 00	1,114 86
Military Attaché, Moscow, Russia	Lieutenant Colonel	3,118 00	Free accom- modation provided
Air Force Attaché, Moscow, Russia	Wing Commander	3,118 00	Free accom- modation provided
Military Attaché, Rome, Italy	Colonel	7,056 00	1,241 35
Senior Liaison Officers, Canadian Joint Staff, London, England—			
Army	Brigadier	5,376 00	1,155 10
Navy	Captain	5,376 00	386 64
Air	Air Commodore	5,376 00	1,139 65
Staff Secretary	Wing Commander	3,912 00	1,155 62
Senior Liaison Officer, Canadian Joint Staff, Washington, U.S.A.—			
Staff Secretary	Major	4,908 00	121 34
Canadian Service Representatives, Atlantic Pact Organization—			
Army London, England	Major General	5,376 00	1,874 79
Air Washington, U.S.A.	Air Vice Marshal	6,756 00	2,625 00

In addition, certain officers are reimbursed for club fees, etc., not exceeding \$100 per annum and are paid an allowance not exceeding \$200 per annum for tuition, books, etc., for each child between the ages of 5 and 21 years.

Salary of Minister, Hon. Brooke Claxton, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00

The Hon. Brooke Claxton received travelling expenses of \$2,751.89, of which \$2,658.76 was charged to Vote 202, and \$93.13 to Privy Council Office, Vote 101.

GENERAL SERVICES

Allotments: Departmental Administration

	Allotments	Expenditures
Civil Salaries and Wages	2,172,728 00	2,146,552 78
Travel and Transportation	279,500 00	263,068 28
Freight and Express	4,250 00	1,967 19
Operating Expenses of Properties	5,800 00	5,399 59
A Maintenance and Repair of Properties	87,500 00	65,405 38
Mechanical Equipment including Transport and Spare Parts	8,700 00	8,407 71
Stores and Equipment	197,500 00	86,596 91
Fuel Costs for Ships, Aircraft and Mechanical Equipment	2,100 00	1,905 44
Printing, Stationery and Office Equipment	156,000 00	139,976 40
Communication Services	54,000 00	48,916 66
Sundries	278,127 00	216,265 22
	<u>\$3,246,205 00</u>	<u>\$2,984,461 56</u>

These allotments were provided for the payment of the salaries, wages, travelling expenses and sundry administrative expenses of the Minister's staff and the following offices: Deputy Minister, Director of Civilian Personnel, Central Registry, Judge Advocate General, Printing and Stationery, Chief Auditor, Estates, Public Relations, Co-Ordinator of Civil Defence and Inspection Services.

As at March 31, 1951, there were 1,046 salaried employees being paid from these allotments, of whom 136 were permanent and 910 temporary.

A Richard and B. A. Ryan, Limited, received payment in full of \$16,411.73 on a contract (cost plus fixed fee of \$784) for repairs to frame buildings 1-11, Artillery Proof Establishment, Longueuil, Que.

Allotments: Imperial War Graves Commission

	Allotments	Expenditures
Canada's Contribution	\$ 466,099 00	\$ 466,098 86

The above contribution, which represents Canada's share of the expenditure for the fiscal year for maintaining war graves, was paid to the Imperial War Graves Commission.

ARMY SERVICES

Allotments: Canadian Army—Active Force

	Allotments	Expenditures
Civil Salaries and Wages	17,312,698 00	17,312,697 52
Corps of Commissionaires	420,302 00	420,301 28
A Pay and Allowances	56,562,888 00	56,562,887 12
B Travel and Transportation	6,237,012 00	6,237,011 50
C Freight and Express	4,102,351 00	4,102,350 23
	<u>\$ 84,635,251 00</u>	<u>\$ 84,635,247 65</u>

As at March 31, 1951, there were 5,419 salaried employees being paid from these allotments, of whom 224 were permanent and 5,195 temporary.

A Pay and allowances issued to service personnel, \$47,569,184.39; assigned pay, \$8,340,242.12; outfit and tropical kit allowances and loss of kit, \$59,994.76; purchase of civilian clothing on discharge, \$1,866.43; Dependents' Allowance Board awards (Active Service Force), \$13,302.65; adjustments of pay and allowances (Active Service Force), \$3,090.24; payments to dependents of deceased or missing personnel, \$4,449.39; allowances to foreign service attachés and liaison officers: living and representation, \$66,688.10, rental, \$15,004.21, education, club and miscellaneous, \$8,964.61; allowances to administrative staffs serving outside Canada: living, \$367,436.72, rental, \$91,546.81; other allowances, \$20,910.54; miscellaneous, \$206.15.

- B Travelling expenses and allowances of civilian personnel, \$83,323.64; surface transportation exclusive of transportation provided for postings and on cessation of service, \$2,625,706.05; air transportation, \$510,847.31; transportation expenses for postings and on cessation of service, including transportation of dependents, \$1,509,813.85; travelling and general allowance claims, service personnel, \$1,198,667.91; hired transport, \$257,975.42; miscellaneous transportation, \$50,677.32.
- C Freight and express on stores and equipment, \$3,105,276.64; cartage and moving costs on postings and cessation of service, \$938,204.61; storage of furniture and effects on posting or transfer, \$41,140.05; demurrage, \$3,563.60; miscellaneous transportation, \$14,165.33.

Allotments: Canadian Army—Reserve Force (including Canadian Officers' Training Corps)

	Allotments	Expenditures
Civil Salaries and Wages	1,538,499 00	1,538,498 98
A Pay and Allowances	6,128,975 00	6,128,974 51
B Travel and Transportation	1,196,523 00	1,196,522 11
Freight and Express	147,479 00	147,478 86
Acquisition, Construction and Purchase of Properties		
<i>Newfoundland</i>		
Corner Brook and Grand Falls—		
Reserve force accommodation armoury	202,755 03	202,755 03
Contract (1949-50) cost plus fixed fee of \$13,500: J. Goodyear & Sons Limited, \$283,780; payments, \$202,755.03; to date, \$267,743.58.		
Construction generally	1,989 48	1,989 48
<i>Nova Scotia</i>		
Halifax—Rewiring armoury	46,669 00	46,669 00
Contract: Arthur & Conn, Limited, \$46,672; payments, \$46,669.		
New Glasgow—Purchase property and construct rifle range	5,449 99	5,449 99
Contract: Cameron Contracting Limited, \$33,878; payments, \$3,920.04.		
Springhill—Renovation of armoury	6,819 89	6,819 89
Expenditures on this project to date were \$17,789.42.		
<i>New Brunswick</i>		
Moncton—Purchase land and construct rifle range	34,816 35	34,816 35
Expenditures on this project to date were \$48,956.35.		
Contract: Modern Construction Limited, \$33,565; payment in full.		
Tracadie—Fit up buildings for winter training	661 48	661 48
Expenditures on this project to date were \$14,494.24.		
<i>Quebec</i>		
Farnham—		
Armoury—Heating system	8,449 50	8,449 50
Purchase of property	500 00	500 00
Gaspe—Quonset hut for drill hall	11,857 00	11,857 00
Lachine—Building 29—Alterations for accommodation	330 62	330 62
Expenditures on this project to date were \$3,764.38.		
Montreal—		
772 Sherbrooke Street West—Purchase of property	1,417 80	1,417 80
Purchase and alterations, Mitchell Building	74,900 00	74,900 00
Montreal (South)—Jacques Cartier Barracks—Technical stores	5,000 00	5,000 00
New Richmond—Quonset hut for drill hall	17,000 00	17,000 00
Riviere-du-Loup—Armoury—Addition for drill hall purposes	15,211 00	15,211 00
St. Hyacinthe—Armoury—Landscaping	710 00	710 00
Expenditures on this project to date were \$4,850.		
Sherbrooke—Tank training area	4,800 00	4,800 00
Victoriaville—Structural alterations to armoury	26,960 40	26,960 40
Contract: Williams Construction Company Limited, \$35,735; payments, \$26,960.40.		
Westmount—1-3 Hillside Avenue, alterations to accommodation	35,000 00	35,000 00

	Alloiments	Expenditures
<i>Ontario</i>		
Almonte—Armoury—Purchase of property	9,000 00	9,000 00
Aurora—Armoury—Rehabilitation of building	40,293 00	40,293 00
Contract: Roy W. Keffler, \$40,293; payment in full.		
Brantford—Heating system, drill hall	14,670 00	14,670 00
Camp Borden—		
Provide corps school accommodation, C.O.T.C.	6,318 62	6,318 62
Expenditures on this project to date were \$16,847.26.		
R.C.E.M.E.—C.O.T.C. accommodation	1,418 77	1,418 77
Expenditures on this project to date were \$9,416.29.		
Cedar Springs—Rifle range, purchase of property	43,100 00	43,100 00
Fort Frances—		
Armoury—Gunshed with garage	22,638 60	22,638 60
Purchase of property	3,500 00	3,500 00
Hamilton—		
James Street—2 gas tank pumps, grease pit, grade and drain	8,000 00	8,000 00
Otis-Fensom Building—Renovation	20,937 36	20,937 36
Expenditures on this project to date were \$65,663.		
Armoury—Renovate heating system	52,407 00	52,407 00
Contract: The Tope Construction Co., \$52,407; payment in full.		
Ippervash—		
Propane gas stoves	13,482 84	13,482 84
2 bridges on Beach Road	4,000 00	4,000 00
Kingston—Vimy Barracks—Alterations for C.O.T.C.	4,800 77	4,800 77
Expenditures on this project to date were \$22,669.93.		
Kitchener—		
Armoury—Install heating system	4,193 23	4,193 23
Purchase of property	5,062 42	5,062 42
Pembroke—Armoury—Heating system	6,236 05	6,236 05
Expenditures on this project to date were \$14,145.56.		
Perth—Heating system	4,538 03	4,538 03
Petawawa—Propane gas stoves	10,579 16	10,579 16
Pictou—Rehabilitation of armoury	10,958 70	10,958 70
Port Arthur—Armoury—Rewiring	20,652 00	20,652 00
Sault Ste. Marie—Armoury	621,647 48	621,647 48
Contract: Pigott Construction Company Limited, \$986,430.05; payments, \$621,647.48.		
Toronto—		
Fort York Armoury—Renew heating system	14,827 35	14,827 35
132-136 St. Patrick Street—Alterations and decorating	11,000 00	11,000 00
Winona—Rifle range—3 permeable groynes	10,212 00	10,212 00
Expenditures on this project to date were \$19,662.		
<i>Manitoba</i>		
Clear Lake—Cadet Camp—R.C.E. office, workshops, stores building and fence	6,600 00	6,600 00
Souris—Purchase and repair of building for armoury	19,476 00	19,476 00
Expenditures on this project to date were \$25,162.		
Virden—Purchase of property	6,000 00	6,000 00
Winnipeg—		
Carpiquet—Alterations to building	46 46	46 46
Expenditures on this project to date were \$7,984.30.		
Minto Street Armoury—Renew electrical system	41,807 00	41,807 00
Contract (1949-50): Kummel-Shipman Electric Ltd., \$61,607; payments, including final payment, \$41,807.		
McGregor Street Armoury—Purchase adjoining lots	7,016 77	7,016 77
Minto Street Armoury—Paving	5,118 07	5,118 07
<i>Saskatchewan</i>		
Aneroid—Purchase of property and fitting for occupancy	6,295 96	6,295 96
Dundurn—Alterations to 5 buildings	5,000 00	5,000 00
Maple Creek—Armoury—Renew heating system	8,964 50	8,964 50
Swift Current—Rifle range	14,600 00	14,600 00

	Allotments	Expenditures
<i>Alberta</i>		
Lethbridge—Purchase of property	1,500 00	1,500 00
Ponoka—Loxstave huts	4,929 82	4,929 82
Expenditures on this project to date were \$16,347.77.		
Vulcan—Drill hall	2,406 75	2,406 75
Expenditures on this project to date were \$18,778.75.		

British Columbia

Pentiction—Purchase of property	30,198 26	30,198 26
Property purchased from Ernest Malcolm Gibbs, John Nicholas Parson, Alexander John Tough and the Gyro Club of Pentiction.		
Prince George—Purchase of property	50 00	50 00
Prince Rupert—Armoury—Instal heating system	18,740 00	18,740 00
Trail—Alterations to armoury	4,386 00	4,386 00

General

Construction of temporary oil storage shed—portable	2,486 42	2,486 42
Consultants' fees	8,110 45	8,110 45
Projects under \$5,000	66,577 62	66,577 26
Total Acquisition, Construction, etc.	1,726,081 00	1,726,080 64
	<u>\$10,737,557 00</u>	<u>\$10,737,555 10</u>

As at March 31, 1951, there were 480 salaried employees being paid from these allotments, of whom 53 were permanent and 427 temporary.

A Pay and allowances issued to Canadian Officers' Training Corps, \$1,492,736.51, and Reserve Force, \$4,630,347.86; other allowances, \$5,797.09; miscellaneous, \$93.05.

B Travelling expenses and allowances of civilian personnel, \$10,332.12; surface transportation exclusive of transportation provided for postings and on cessation of service, \$625,302.04; air transportation, \$32,778.75; transportation expenses for postings and on cessation of service, including transportation of dependents, \$3,776.99; travelling and general allowance claims, service personnel, \$475,805.07; hired transport, \$48,458.98; miscellaneous transportation, \$68.16.

Allotments: Royal Canadian Army Cadets

	Allotments	Expenditures
Civil Salaries and Wages	72,693 00	72,692 44
A Pay and Allowances	665,592 00	665,591 62
B Travel and Transportation	298,599 00	298,598 74
Freight and Express	72,142 00	72,141 31
	<u>\$1,109,026 00</u>	<u>\$1,109,024 11</u>

These allotments were provided for the cost of casual labour and the salaries of civilian cadet instructors; pay and allowances of Army Cadet Officers and travel and transportation of Army Cadets. Civilian instructors and Cadet Officers proceeding to summer camps. They also provide for the travelling and transportation expenses of the Cadet training staff and other Active Force personnel travelling on Army Cadet duties. Pay of the Active Force personnel employed full time at Cadet training was charged to allotments of Canadian Army—Active Force.

A Pay and allowances issued to Cadet Officers, \$556,472.62; signalling bonus to cadets, \$108,900; other allowances, \$219.

B Travelling allowances and expenses of civilian personnel, \$1,862.03; surface transportation exclusive of transportation provided for postings and on cessation of service, \$168,219.35; air transportation, \$2,907.55; transportation expenses for postings and on cessation of service, including transportation of dependents, \$17.50; travelling and general allowance claims, service personnel and cadets, \$106,827.04; hired transport, \$18,740.65; miscellaneous transportation, \$24.62.

Allotments: Canadian Army—General

	Allotments	Expenditures
Rental of Buildings and Properties	481,207 00	481,206 71
A Operating Expenses of Properties	6,857,070 00	6,857,069 78
Acquisition, Construction and Purchase of Properties		
<i>Nova Scotia</i>		
Debert—Married quarters	1,131 35	1,131 35
Expenditures on this project to date were \$56,316.64.		
Halifax—		
Receiving station	25,221 91	24,582 91
Contract: Mardo Construction Ltd., \$34,791; payments, \$19,577.91.		
Garrison Barracks—Fence	33,507 15	33,507 15
Contract: The Steel Co. of Canada, Limited, \$33,507.15; payment in full.		
Garrison Barracks—Renovate heating system	45,000 00	42,884 56
Contract: J. V. MacPherson Limited, \$69,000; payments, \$42,884.56.		
Garrison Barracks—Renew and improve foundations, various buildings	18,555 00	18,555 00
R.A. Park—Officers' Mess	13,857 06	13,857 06
Expenditures on this project to date were \$19,982.16.		
R.A. Park—Paving	7,121 00	7,121 00
R.C.E. Stores and Workshops—Install sprinkler system	7,000 00	4,003 30
Willow Park—		
Fence	17,033 70	17,033 70
Alterations to roundhouse for use as temporary garage	23,000 00	22,981 70
Alterations and storage bins for spare parts	10,705 70	10,705 70
Expenditures on this project to date were \$62,323.39.		
Contract (1949-50): Standard Construction Company Limited, \$59,139.20; payments, including final payment, \$10,705.70.		
Hammond Plains—Receiving station	33,000 00	14,375 25
<i>New Brunswick</i>		
Fredericton—Headquarters, New Brunswick Area—Repair and improve foundation	5,000 00	5,000 00
McGivney—Married quarters	15,530 27	15,530 27
Expenditures on this project to date were \$306,678.03.		
Contracts: (a) (1947-48) cost plus fixed fee of \$15,585—Terminal Construction Co. Ltd., \$223,904.45 for construction of married quarters; payments, including final payment, \$984.82; (b) Diamond Construction Co., Ltd., \$13,369 for paving, etc.; payment in full.		
Moncton—Garrison Officers' Mess—Renovation	16,988 12	16,988 12
Saint John—		
Settlement of damage claim	110,000 00	110,000 00
Payment was made to the City of Saint John and the Exhibition Association of the City and County of Saint John.		
Purchase of property	225,000 00	225,000 00
Property purchased from The Central Trust Company of Canada as trustees for the bondholders of Atlantic Wholesalers Limited, and Atlantic Wholesalers Limited.		
<i>Quebec</i>		
Bouchard-Marleau—		
Prefabricated married quarters	39,000 00	34,914 28
Expenditures on this project to date were \$254,411.29.		
Contract (1948-49): Reid & Cambridge Ltd., \$61,854.35 (subject to adjustment) for supply and installation of heating services; payments, \$33,628.92; to date, \$61,854.35.		
No. 34 Area Ordnance Depot—Road	14,870 30	14,870 30
No. 34 Area Ordnance Depot—Paving	3,453 80	3,453 80
No. 34 Area Ordnance Depot—Heating tunnel	49,573 00	49,573 00
Contract: John Colford Contracting Company Ltd., \$69,218; payments, \$49,271.71.		
Lachine—Annex to building No. 10	3,029 22	3,029 22
Expenditures on this project to date were \$9,331.82.		

<i>Quebec—Concluded</i>		<u>Allotments</u>	<u>Expenditures</u>
<i>Longue Pointe—No 25 Central Ordnance Depot—</i>			
Offices in building No. 2		43,777 00	43,777 00
Contract: Labrador Construction Company Ltd., \$43,777; payment in full.			
Convert 4 boilers from coal to oil		7,659 82	7,659 82
Contract (1949-50): E. A. Robinson Oil Burners Ltd., \$54,458.28; payments, including final payment, \$7,659.82.			
Paving		17,834 23	17,834 23
Lighting, building No. 10		11,358 46	11,358 46
Expenditures on this project to date were \$48,649.44.			
Install concrete foundations, huts 36, 40, 41 and 42		16,500 00	16,500 00
<i>Montreal—</i>			
3530 Atwater Avenue—Annex to building		8,027 69	8,027 69
Expenditures on this project to date were \$26,027.69.			
3530 Atwater Avenue—Landscaping		402 45	402 45
Expenditures on this project to date were \$5,233.38.			
Purchase and alterations, Mitchell Building		12,363 09	12,363 09
Expenditures on this project to date were \$522,419.47.			
<i>Quebec—</i>			
Citadel accommodation		462,000 00	461,963 15
Expenditures on this project to date were \$981,593.96.			
Contracts (1949-50): (a) Magloire Cauchon Ltée., \$141,030 for renovation to Mann Stores for use as men's mess; payments, \$71,472.67; to date, \$135,472.67; (b) Le Syndicat de Construction Moderne Ltée., \$58,357 for renovation of Administration Building; payments, including final payment, \$15,357.			
St. Malo Workshop, R.C.E.M.E.—Paving and drainage of roads and parking area		12,185 89	12,185 89
Contract (1949-50): Eastern Canada Construction Co. Reg'd., \$22,796.36; payments, including final payment, \$12,185.89.			
St. Malo R.C.E.M.E.—Storage building		4,998 60	4,998 17
Citadel—Barrack block		5,850 00	5,850 00
Contract: Frs. Jobin Inc., \$237,027.48; payments, \$5,850.			
Purchase of property		179,000 00	178,069 92
The Bell Telephone Co. of Canada received \$176,582.92 for property on St. John Street.			
<i>Ontario</i>			
<i>Barrie/field—</i>			
Prefabricated married quarters		58,000 00	57,295 82
Contract (1948-49): T. A. Andre & Sons, \$482,943 for construction of houses; payments, including final payment, \$1,800.			
Expenditures on this project to date were \$672,207.24			
R.C.E.M.E. School—Relocate artisan training centre		36,050 03	36,050 03
Expenditures on this project to date were \$88,552.46.			
Signals—Heating system		1,432 00	1,432 00
Expenditures on this project to date were \$7,706.63.			
R.C.E.M.E.—Electric stoves		2,313 63	2,313 63
Expenditures on this project to date were \$9,700.			
R.C.E.M.E.—Other ranks' mess		107,546 66	107,546 66
Contract (1949-50): Schuett Construction Ltd., \$193,639.25; payments, \$107,546.66; to date, \$161,401.42.			
R.C.E.M.E. School—Men's canteen		17,347 71	17,347 71
Expenditures on this project to date were \$34,986.10.			
Hospital, additional accommodation		17,821 96	17,821 96
Expenditures on this project to date were \$17,910.20.			
Convert temporary married quarters to barracks accommodation		18,117 24	18,117 24
Expenditures on this project to date were \$20,000.			
Camp utilities		31,200 00	31,164 50
Contract: T. D. K. Rooney Construction, \$37,290; payments, \$31,164.50.			
<i>Camp Borden—</i>			
Married quarters		457,000 00	436,860 10
Contract (1948-49): Hill-Clark-Francis, Ltd., \$2,038,650; payments, \$187,144.77; to date, \$2,028,175.			
Expenditures on this project to date were \$3,945,951.96.			
Oil Storage tanks		16,578 31	16,576 66

Ontario—Continued

Allotments

Expenditures

Camp Borden—Concluded

Expenditures on this project to date were \$17,998.35.		
Flame fuel mixer hut	23,000 00	10,706 22
Preparation of site of administration building	3,101 90	3,101 90
Expenditures on this project to date were \$12,721.17.		
No. 205 Base Workshop—Paving, grading and storm sewers	38,908 27	38,908 27
Contract: Brennan Paving Co. Ltd., \$38,908.27; payment in full.		
Building T.71, A to K wings—Central heating	1 40	1 40
Expenditures on this project to date were \$26,423.41.		
Building T.69, A to B—Officers' quarters, cubicles alterations	2 28	2 28
Expenditures on this project to date were \$7,997.16.		
Building T.69—Officers' quarters—Central heating	1 56	1 56
Expenditures on this project to date were \$7,029.46.		
Remodel pump house	9,500 00	9,495 52
Expenditures on this project to date were \$16,176.82.		
Petrol station	3,600 00	3,592 85
Expenditures on this project to date were \$4,865.92.		
Other ranks accommodation, R.C.A.S.C. School	38,716 28	35,863 35
Expenditures on this project to date were \$101,625.87.		
R.C.A.S.C. School, buildings P.27 and P.65—Additional boiler	9,000 00	5,288 93
Hagersville—No. 27 Central Ordnance Sub-Depot, buildings 21, 26 and 31—Install heating system	5,500 00	5,500 00
Kingston—		
Conversion of temporary married quarters	7 64	7 64
Expenditures on this project to date were \$18,365.52.		
Canadian Army Staff College—Central heating plant	42,000 00	41,081 40
Contract—Kingston & Salmon Limited, \$52,499; payments, \$41,081.40.		
Kingston—Canadian Army Staff College—		
Royal Military College—Dormitory	427,114 07	427,114 07
Expenditures on this project to date were \$922,685.42.		
Contract (1949-50): M. Sullivan & Son Ltd., \$904,685.40; payments, including final payment, \$418,805.89.		
Royal Military College, R.C.E.—Offices, stores and workshop	15,450 58	15,450 58
Expenditures on this project to date were \$20,000.		
Royal Military College—Projection room	7,975 00	7,975 00
London—		
No. 27 Central Ordnance Depot—Addition to spray building	14,055 00	14,055 00
Dynamometer building	20,000 00	16,249 32
Contract: Sid Jones Construction Co. Ltd., \$29,246; payments, \$16,249.32.		
No. 27 Central Ordnance Depot—Re-roof 7 buildings	29,660 00	29,660 00
Contract: W. A. Moffatt Co., \$29,660; payment in full.		
Ordnance Depot and Workshop—Purchase of Land	32,500 00	29,969 92
Land was purchased from Medway Properties Limited.		
Meaford—Unit maintenance garage	24,500 00	24,375 33
Contract: Dishar Steel Construction Co., Limited, \$90,600; payments, \$24,375.33.		
Oakville—		
Ortona Barracks, building 12—New wing	209 67	209 67
Expenditures on this project to date were \$14,853.60.		
Construct "H" hut	15,000 00	14,185 08
Ottawa—		
Extension to transmitter building, R.C.C.S. (50 per cent Army Services; 50 per cent Naval Services)	9,039 68	9,039 68
Contract (1947-48): M. J. Sulpher & Sons Limited, \$37,363.90; payments, including final payment, \$4,716.40.		
Vehicle Development Establishment—Construct pump house and supply deep well pump	5,520 00	5,520 00
Joint Service tape relay centre, provision standby power plant	878 47	878 47
Expenditures on this project to date were \$4,994.22.		
Vehicle Development Establishment—Paint spray booth	6,750 00	6,749 90
Petawawa—		
Alterations and rehabilitation of accommodation	5,000 00	4,395 47
Expenditures on this project to date were \$660,345.19.		
Prefabricated married quarters	319,500 00	317,761 81

	Allotments	Expenditures
<i>Ontario—Concluded</i>		
<i>Petawawa—Concluded</i>		
Expenditures on this project to date were \$2,632,345.84.		
Contract (1948-49): J. L. E. Price & Co. Ltd., \$1,895,803.60; payments, including final payment, \$107,088.60.		
Barrack block	76,000 00	75,046 50
Contract: M. Sullivan & Son Ltd., \$377,713; payments, \$75,046.50.		
Landscaping	268 31	268 31
Expenditures on this project to date were \$11,908.85.		
Barrack room furniture, R.C.D. and R.C.R. quarters	62,000 00	57,617 79
Contract: Foldaway Furniture Limited and Campbellford Planing Mills Limited, \$56,115; payment in full.		
Barrack room furniture, buildings L.55 and 56	8,902 30	8,902 30
Expenditures on this project to date were \$11,902.30.		
Tank target range	8,049 38	8,049 38
Expenditures on this project to date were \$13,824.38.		
R.C.E.M.E. Workshop—Spray paint booth	2,585 00	2,585 00
Expenditures on this project to date were \$5,234.		
Storage tanks	5,600 00	5,541 38
Expenditures on this project to date were \$8,294.86.		
Buildings D.19, 20, 20A and 26—Central heating	3,500 00	3,500 00
Incinerator	25,000 00	25,000 00
Supply of power	36,520 00	36,520 00
Contract: The Pembroke Electric Light Co., Ltd., \$36,520; payment in full.		
Unit maintenance garage	23,700 00	23,688 23
Contract: M. Sullivan & Son Ltd., \$124,413; payments, \$20,988.23.		
Hospital—New wing	12,000 00	11,999 51
<i>Pictou—</i>		
Central heating system	68,000 00	42,782 26
Contract: Kingston & Salmon Limited, \$88,535; payments, \$42,782.26.		
Purchase of property for married quarters project	250 00	250 00
Expenditures on this project to date were \$39,569.40.		
Port Hope—Armoury—Security fence, grade parade grounds	2,218 01	2,218 01
Expenditures on this project to date were \$4,906.54.		
<i>Toronto—</i>		
Personnel depot alterations	1 20	1 20
Expenditures on this project to date were \$9,871.65.		
445 Fleet Street West—Renovation and fitting up	22,000 00	21,893 22
Expenditures on this project to date were \$50,578.75.		
St. Patrick Street—Purchase of property	32,000 00	31,863 38
Property purchased from Robert G. Roy, \$30,000 and the Victualic Company of Canada Limited, \$1,500.		
<i>Manitoba</i>		
Churchill—Development	3,659,000 00	3,643,830 45
Expenditures on this project to date were \$8,641,374.35.		
Contracts: (a) cost plus fixed fee of \$2,050—A. F. Byers Construction Co., Ltd., \$22,322.20, for repair of two buildings by Hi-Carbon steel methods; payment in full; (b) Canadian National Railways, \$98,767.20, for construction of railway spur; payment in full; (c) (1949-50) cost plus fixed fee of \$22,130—Cotter Bros. Ltd., \$473,630 for installation of plumbing and heating; payments, \$306,559.63; to date, \$453,594.58; (d) (1948-49) The T. Eaton Co., Ltd., \$31,951; payments, including final payment, \$4,064 (amends previous reporting of final payment); (e) (1949-50) cost plus fixed fee of \$93,626 for engineering services and \$78,522 for construction—The Foundation Company of Canada, Ltd., \$2,789,844 for provision of engineering services and construction of several buildings; payments, \$1,527,096.65; to date, \$2,581,798.46; (f) Imperial Oil, Ltd., \$50,574 for construction of oil tank farm; payment in full; (g) (1948-49) Kummen-Shipman Electric Ltd., \$233,807.43 for installation of power distribution system; payments, including final payment, \$34,457.43; (h) (1949-50) Kummen-Shipman Electric Ltd., \$533,750 for installation of power distribution system; payments, \$282,669.11; to date, \$344,921.86;		

	<u>Allotments</u>	<u>Expenditures</u>
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*Manitoba—Concluded*Churchill—Development—*Concluded*

- (i) (1948-49) cost plus fixed fee of \$3,800—Partridge-Halliday Ltd., \$81,000 for supply and installation of equipment, central heating plant and pump house; payments, including final payment, \$7,790.03;
 (j) cost plus fixed fee of \$24,605—Partridge-Halliday Ltd., for supply and installation of utilities, \$519,277.78; payments, \$512,007.36;
 (k) (1949-50) Western Asbestos Co. Ltd., \$101,361 for supplying and laying asphalt tile flooring; payments, \$40,269.51; to date, \$69,369.51;
 (l) (1949-50) Western Asbestos Co. Ltd., \$60,334, for installation of asbestos shingles; payments, \$12,008.75; to date, \$34,328.75.

Married quarters—provide blinds	4,200 00	4,200 00
Shilo—		
Prefabricated married quarters	284,000 00	278,201 19
Expenditures on this project to date were \$3,316,446.70.		
Contracts: (a) (1948-49) Cotter Bros. Ltd., \$97,997.97, for installation of plumbing and heating; payments, including final payment, \$3,149.22 (amends previous reporting of final payment); (b) (1948-49) Kummén-Shipman Electric Ltd., \$84,862.59, for electrical installation in housing units; payments, including final payment, \$1,599.76 (amends previous reporting of final payment); (c) Manitoba Power Commission, \$125,689.90, for installation of electrical power distribution system; payments, \$46,981.99; (d) (1948-49) North American Buildings Ltd., \$912,786.41, for supply and erection of prefabricated houses; payments, including final payment, \$46,454.91 (amends previous reporting of final payment); (e) (1948-49) H. Sigurdson, \$94,752, for lathing and plastering housing units; payments, including final payment, \$1,052 (amends previous reporting of final payment); (f) (1949-50) Taylor Painting and Decorating Co. Ltd., \$56,995.65, for painting housing units; payments, including final payment, \$895.65 (amends previous reporting of final payment).		
Camp and Training Area—Well and pump house	19,500 00	19,500 00
Camp and Training Area—Remote control station	18,168 95	18,168 95
Expenditures on this project to date were \$19,776.50.		
Mess hall No. 1	11,250 00	11,250 00
Barrack block No. 1	67,097 83	67,097 83
Mess hall No. 2	6,930 00	6,930 00
Barrack block No. 2	19,008 00	19,008 00
Contract in respect of 4 items above: Bird Construction Co., Ltd., \$1,646,239.68; payments, \$104,285.83.		
Modernize 4 kitchens	28,420 00	28,420 00
Provide cubicles in 8 buildings and convert 3 buildings into offices	49,000 00	49,000 00
Unit maintenance garage	28,000 00	27,491 06
Contract: Bird Construction Co., Ltd., \$145,971; payments, \$27,491.06.		
Winnipeg—		
Carpiquet Barracks—Accommodation for R.C.E.M.E. workshop	606 02	606 02
Expenditures on this project to date were \$9,369.		
Fort Osborne Barracks—Purchase of property	86,000 00	75,456 11
Property purchased from the City of Winnipeg, \$75,456.11.		

Saskatchewan

Regina—

Department of National Defence Building, R.C.O.C.—Hardstanding ..	2,979 80	2,979 80
Expenditures on this project to date were \$12,680.		
Purchase of property	14,000 00	14,000 00

Alberta

Calgary—

Currie Barracks—Prefabricated married quarters	106,000 00	80,791 50
Expenditures on this project to date were \$1,088,025.23.		
Contracts (1948-49): (a) Bird Construction Co., Ltd., \$837,920.79, for construction of houses; payments, including final payment, \$35,420.79 (amends previous reporting); (b) Bird Construction Co., Ltd., \$40,508.34, for landscaping, grading and gravelling roads and foot paths; payments, including final payment, \$4,572.37; (c) cost plus		

Alberta—Concluded

	Allotments	Expenditures
<i>Calgary—Concluded</i>		
fee of 5 per cent—City of Calgary, \$52,946.54, for installation of sewer and water utilities; contract completed (amending reporting in Public Accounts, 1949-50).		
Currie Barracks—Restore 5 barrack blocks	52 74	52 74
Expenditures on this project to date were \$101,313.37.		
Barrack block	210,000 00	176,298 10
Contract: Bird Construction Co., Ltd., \$499,200; payments, \$176,298.10.		
Currie Barracks—Addition to P.P.C.L.I. Stores	352 65	352 65
Expenditures on this project to date were \$6,500.		
Currie Barracks—Active force accommodation	13,000 00	12,189 38
Expenditures on this project to date were \$109,097.96.		
Currie Barracks—Other ranks' quarters, desks and cupboards	26,582 72	26,566 56
Expenditures on this project to date were \$30,714.84.		
Sarcee Camp—Tank crossing, Elbow River	9,668 74	9,668 74
<i>Edmonton—</i>		
Extension to transmitter building, R.C.C.S.	16,586 70	16,586 70
Contract (1949-50): Christensen & MacDonald Ltd., \$78,103.50; payments, including final payment, \$16,586.70.		
Purchase property for Western Command Headquarters development	111 74	111 74
Expenditures on this project to date were \$38,111.74.		
<i>Wainwright—</i>		
Camp Training Areas—Ranges, roads and landing strips	2,550 42	2,550 42
Expenditures on this project to date were \$63,432.35.		
Camp—S.E.E. garage	11,054 06	11,054 06
Expenditures on this project to date were \$21,219.36.		
Camp—Pipe line	11,400 00	11,400 00
Accommodation for winterizing vehicles	444 85	444 85
Expenditures on this project to date were \$50,503.76.		
R.C.E.M.E. Shop—Concrete apron	18,000 00	15,659 24
Recreation Building, Phase 1—Swimming pool	22,000 00	21,910 09
Purchase and erect Quonset hut	12,660 00	12,660 00
Unit maintenance garage	17,800 00	17,725 45
Contract: Disher Steel Construction Co. Ltd., \$98,105; payments, \$17,725.45.		
<i>British Columbia</i>		
<i>Boundary Bay—</i>		
Permanent married quarters	46,000 00	45,997 35
Expenditures on this project to date were \$512,065.79.		
Contract (1948-49): Engineered Buildings (Canada) Ltd., \$421,654.88; payments, including final payment, \$26,672.59.		
Wireless station	5,871 00	5,871 00
<i>Chilliwack—</i>		
Barrack block	85,000 00	84,259 80
Contract: Bennett & White Construction Co. Ltd., \$482,799; payments, \$84,259.80.		
R.C.S.M.E.—Landscaping	3,695 00	3,695 00
Expenditures on this project to date were \$8,642.		
R.C.S.M.E.—Surfacing vehicle compound and roads	27,891 92	27,891 92
Contract: Columbia Bitulithic Limited, \$27,891.90; payment in full.		
R.C.S.M.E.—Replace woodstave pipe	13,000 00	13,000 00
Married quarters—Provide blinds, utilities and landscaping	40,480 00	40,480 00
Barrack block No. 2	6,519 15	6,519 15
Contract: Bennett & White Construction Co., Ltd., \$434,335; payments, \$6,519.15.		
R.C.S.M.E.—Mess	47,000 00	46,733 62
Contract: Bennett & White Construction Co., Ltd., \$141,339; payments, \$46,733.62.		
Purchase of property	2,400 00	2,400 00
<i>Esquimalt—Macaulay Area—Erect chain link fence</i>		
Jericho Beach—	4,033 56	4,033 56
Sprinkler system	7,889 32	7,889 32
Contract (1949-50): Grinnell Co. of Canada, Ltd., \$46,589.32; payments, including final payment, \$7,889.32.		

	Allotments	Expenditures
<i>British Columbia—Concluded</i>		
Jericho Beach— <i>Concluded</i>		
Revision of heating system	52,503 55	52,503 55
Contract (1949-50): Acme Plumbing & Heating Service, \$154,487.95; payments, including final payment, \$52,503.55.		
Ash removal system	8,800 00	8,800 00
Married quarters	14,000 00	13,829 54
Expenditures on this project to date were \$504,043.46.		
Mount Prevost—		
Radio station	41,000 00	40,929 47
Contract: Cowichan Housing Limited, \$40,742.87; payment in full.		
Expenditures on this project to date were \$50,813.59.		
Erect 2 towers	9,948 00	9,948 00
Vancouver—Headquarters, British Columbia Area—Standby power unit	7,900 00	7,868 25
Victoria—		
Work Point Barracks—Officers' mess	5,000 00	4,366 79
Work Point Barracks—Sergeants' mess	6,000 00	5,002 37
Work Point Camp—Renovate Macaulay drill hall	14,156 00	14,156 00
<i>Yukon Territory</i>		
Whitehorse—Prepare buildings for training	98 93	98 93
Expenditures on this project to date were \$30,087.15.		
<i>General</i>		
Consultants' Fees	303,000 00	302,913 23
Contracts: (a) (1949-50) James Adam, \$63,864.98 (subject to adjustment); services as consultant architect re a company armoury and a two battalion armoury; payments, \$26,364.98; to date, \$63,864.98; (b) King, Coons, Phelan & Porter, \$43,200; engineering services incidental to carrying out survey of Camp Borden Military Camp; payments, \$28,648.50; (c) (1948-49) H. W. Lea, \$128,938; architectural and engineering services re camp buildings; payments, \$37,000; to date, \$118,850; (d) (1949-50) Main & Rensaa, \$31,500; services as consultant re permanent barrack block, Currie Barracks, Calgary, Alta.; payments, \$12,735.05; to date, \$28,480.03; (e) (1949-50) Main, Rensaa & Minsos, \$36,455.64; architectural and engineering services for construction and development, Whitehorse, Y.T.; payments, \$20,291.97; to date, \$33,602.27; (f) Marani & Morris, \$33,000; engineering and architectural services re armoury, Sault Ste. Marie, Ont.; payments, \$22,474.65; (g) C. C. Parker, \$134,800; architectural and engineering services re standard ordnance warehouse; payments, \$36,000.		
Northern housing construction under Central Mortgage and Housing Corporation arrangements	3,964,000 00	3,888,529 59
Contracts: (a) cost plus fixed fee of \$148,876—The Foundation Company of Canada, Ltd., \$6,797,756 for construction of 14 married quarters (56 units), 148 married quarters and school, and supply and installation of 2 heating boilers at Churchill, Man.; payments, \$1,592,818.50; to date, \$2,183,446.30; (\$417,923.47 recovered from Central Mortgage and Housing Corporation); (b) Marwell Construction Co. Ltd., \$267,063 for construction of 22 housing units at Dawson, Y.T.; payments, \$49,193.72; (c) Marwell Construction Co. Ltd., \$1,307,765 for construction of 100 housing units at Whitehorse, Y.T.; payments, \$461,810.70; (d) cost plus fixed fee of \$8,442—Poole Construction Co., Ltd., \$178,542 for supply and erection of 6 packaged units (houses) at Mile 1202, Northwest Highway System; payments, \$71,592.22; to date, \$140,119.76; (e) cost plus fixed fee of \$3,480—Poole Construction Co., Ltd., \$73,080 for supply and erection of 2 packaged units (houses) at Dawson, Y.T.; payments, \$31,623.32; to date, \$68,324.79; (f) cost plus fixed fee of \$21,500—Poole Construction Co., Ltd., \$701,400 for supply and erection of 30 prefabricated houses at Upper Whitehorse, Y.T.; payments, \$264,101.04; to date, \$621,478.75.		

	Allotments	Expenditures
<i>General—Concluded</i>		
Purchase prefabricated metal huts	949,000 00	948,141 60
Contract: Stran Steel of Canada Ltd., \$1,293,013.25 for prefabrication and supply of 206 Quonset type prefabricated steel buildings and erection of 3 units at Petawawa, Ont. and 3 units at Wainwright, Alta.; payments, \$948,141.60.		
B Married quarters and schools—Payments to Central Mortgage and Housing Corporation	17,580,000 00	17,575,367 18
<i>Miscellaneous</i>		
London, England—Moncovo House—Purchase and alterations	160,000 00	135,411 46
Margaret Branch Glasgow received \$71,279.98 for assignment, to the Crown, of lease agreements expiring September 29, 1973.		
Projects under \$5,000	103,000 00	94,240 04
Total Acquisition, Construction, etc.	32,042,640 00	31,720,519 29
C Maintenance and Repair of Properties	10,766,109 00	10,766,108 35
D Equipment, Stores and Supplies	53,116,475 00	52,916,467 08
E Communication Services	856,772 00	856,771 36
F Sundries	2,939,256 00	2,939,253 55
	<u>\$107,059,529 00</u>	<u>\$106,537,396 12</u>

These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Canadian Army Active Force, Canadian Army Special Force, Canadian Army Reserve Force (including Canadian Officers' Training Corps) and Canadian Army Cadets, except costs especially provided for in other allotments.

- A Solid fuel for heating and cooking, \$2,986,539.28; liquid fuel for heating, lighting and cooking, \$1,478,704.98; electricity and gas, \$1,612,285.51; water, water rates and water taxes including fire protection, \$185,459.61; sanitary services, \$262,154.89; advance payments pending receipt of certified invoices, \$337,520.49; miscellaneous, \$115.42; less receipts from sales credited to this allotment, \$5,710.40.
- B This amount represented reimbursement to the Corporation for expenditures to the close of the fiscal year. Included in these expenditures were the following payments to contractors.

Location and Contractor	Amount of Contract	Payments to date
Barrie/field, Ont.		
Stanley G. Brookes Ltd.	{ \$ 70,846 97	\$ 62,016 70
	{ 41,900 00	26,933 76
E. Reynolds & Son	1,347,323 50	424,490 41
T. D. K. Rooney Construction	{ 145,735 26	145,735 26
	{ 92,491 61	92,491 61
Russell Construction Co. Limited	1,352,086 71	974,711 20
T. L. Smith Construction Co. Limited	520,393 20	196,812 48
Boundary Bay, B.C.		
G. W. Ledingham & Co. Ltd.	30,239 72	28,727 74
Vancouver Associated Contractors Limited	290,655 28	276,303 39
Calgary, Alta. (Currie Barracks)		
Bird Construction Co., Ltd.	{ 848,405 42	743,243 31
	{ 568,920 00	99,077 34
Canadian Western Natural Gas Company Limited	41,987 00	39,518 14
Hume & Rumble Ltd.	37,693 00	25,782 01
Shoquist Construction (Western) Limited	765,666 75	332,453 96
Camp Borden, Ont.		
R. F. Booth Construction Ltd.	{ 829,443 75	798,843 75
	{ 650,461 59	349,989 21
Brennan Paving Co. Ltd.	62,614 75	62,614 75
Hill-Clark-Francis, Ltd.	567,431 32	152,266 26
Chilliwack, B.C.		
Bennett & White Construction Co. Ltd.	410,396 00	224,686 01
Christian and Allen	101,529 78	91,376 80
Wm. M. Orr and Vancouver Associated Contractors Limited	939,868 31	939,868 31
Valley Line Construction	42,057 00	42,057 00

<u>Location and Contractor</u>	<u>Amount of Contract</u>	<u>Payments to date</u>
Edmonton, Alta.		
Hume & Rumble Ltd.	40,470 00	6,746 90
Shoquist-Wickland Construction Co.	944,701 62	453,698 04
Sparling-Davis Co. Ltd.	116,940 78	19,715 68
Esquimalt (Macaulay)		
Copley Bros.	33,732 70	32,046 06
Farmer Construction	122,679 04	78,594 15
Victoria Housing Limited	506,900 81	495,650 81
Williams & Carrothers Limited	25,278 00	20,884 09
McGivney, N.B.		
Diamond Construction Co., Ltd.	60,444 00	53,557 20
Petawawa, Ont.		
H. J. McFarland Construction Company Limited	93,077 10	82,716 39
M. Sullivan & Son Ltd.	1,343,917 63	1,306,417 63
	528,628 06	325,945 37
	323,848 00	305,928 00
Pictou, Ont.		
T. A. Andre & Sons	155,768 32	130,898 65
Stanley G. Brookes Ltd.	44,570 63	37,953 68
Lightfoot Bros. Construction Co. Ltd.	146,419 50	146,419 50
Sterling Construction Co. Ltd.	776,546 64	776,546 64
Rivers, Man.		
Shoquist Construction Limited	177,258 75	153,164 16
Shilo, Man.		
Bird Construction Co., Ltd.	1,168,604 40	1,084,887 15
	519,076 20	342,020 01
Manitoba Power Commission	86,611 03	46,638 34
Mid-West Engineering Co., Ltd.	119,628 39	113,646 97
Universal Construction Co. Limited	96,203 41	67,053 02
Valcartier, Que.		
Community Enterprises Limited	562,005 00	21,612 10
	35,819 00	7,533 00

Details of firm price contracts of \$25,000 or over and cost plus contracts of \$5,000 or over for improvements and maintenance of works, buildings and facilities follow:

<u>Contractor Project and Location</u>	<u>Amount of Contract</u>	<u>Payments 1950-51</u>	<u>Payments to date</u>
<i>New Brunswick</i>			
Moncton Plumbing and Supply Co., Ltd.			
Heating system, Moncton Garrison Barracks	\$ 58,047 00	\$ 55,144 75	\$ 55,144 75
<i>Quebec</i>			
J. A. Y. Bouchard Incorporée			
Heating system, drill hall, Grande Allee	33,875 00	19,806 92	33,875 00 (f)
<i>Ontario</i>			
Sid Jones Construction Co. Ltd.			
Insulation, heating and ablution facilities, building 8, No. 27 Central Ordnance Depot, London	52,819 00	23,100 11	23,100 11
<i>Manitoba</i>			
The Foundation Company of Canada, Ltd.			
Cost plus fixed fee of \$600—Repairs to building D-10, Churchill	20,600 00	19,765 56	19,765 56
Horton Steel Works, Limited			
Replacement of wood water tank with steel tank, Shilo	28,425 00	28,425 00	28,425 00 (f)
Western Asbestos Co. Ltd.			
Re-roofing buildings, Shilo	25,356 00	17,049 60	17,049 60

Contractor Project and Location	Amount of Contract	Payments 1950-51	Payments to date
<i>Saskatchewan</i>			
Harvey Lunam Construction Co. and Blondin Roofing Co. Repairs to roof, No. 16 Regional Ordnance Depot, Department of National Defence Building, Regina	71,146 50	20,186 67	20,186 67
(f) Includes final payment.			
D This amount represents the cost of acquisition and maintenance of tractors, cranes and other engineering equipment, tanks and armoured fighting vehicles, motor vehicles, ammunition and bombs, clothing and necessities, barrack stores, food supplies and miscellaneous stores and services.			
E Long distance tolls, \$165,014.07; telephone exchange service, etc., \$172,999.07; telegrams and cables, \$64,519.47; postage, \$135,183.28; teletype services including maintenance, \$179,859.29; wireless and telephone construction, \$80,802.43; wireless and telephone maintenance, \$46,578.44; miscellaneous, \$11,815.31.			
F Education of children, \$215,715.79; fees for special courses, \$130,664.22; maintenance grants, \$989,495.42; recruiting expenses, \$1,082,093.23; air photography mapping, \$130,569.14; compensation for damage to property and persons, \$84,108.54; legal fees, \$29,964.79; funeral expenses, \$11,840.04; rehabilitation of leased property, \$33,699.04; payments to the Government of the United States pending receipt of certified invoices, \$116,089.85; miscellaneous, \$115,013.49.			

Allotments: Northwest Territories and Yukon Radio System

	Allotments	Expenditures
Civil Salaries and Wages	25,301 00	25,300 47
A Pay and Allowances	618,303 00	618,302 34
B Travel and Transportation	94,399 00	94,398 04
C Freight and Express	116,392 00	116,391 20
Rental of Buildings and Properties	173 00	172 78
D Operating Expenses of Properties	201,687 00	201,686 87
Acquisition, Construction and Purchase of Properties		
<i>Alberta</i>		
Edmonton—Calder Transmitter Station—provide generator set	10,980 00	10,980 00
Fort McMurray—Radio station—Remote receiver building and mast bases	1,834 83	1,834 83
<i>Northwest Territories</i>		
Norman Wells—		
Radio station—Construct road to transmitter	14,992 55	14,992 55
Operating building	12,729 04	12,729 04
Wrigley—Construct combined single quarters and receiving station and auxiliary buildings	350 00	350 00
Expenditures on this project to date were \$27,471.31.		
Yellowknife—Radio station—Move 3 married quarters, place on concrete basements and install heating systems and services	24,311 60	24,311 60
<i>Yukon Territory</i>		
Dawson—Remote receiver station—Purchase of property	11,800 00	11,800 00
Mayo Landing—Radio station—Remote transmitter building with mast bases and anchors	10,000 00	10,000 00
<i>General</i>		
Projects under \$5,000	89,516 98	89,516 19
Total Acquisition, Construction, etc.	176,515 00	176,514 21
E Maintenance and Repair of Properties	107,222 00	107,221 24
F Equipment, Stores and Supplies	339,379 00	339,375 33
F Communication Services	121,741 00	121,740 70
Sundries	476 00	475 57
	<u>\$1,801,588 00</u>	<u>\$1,801,578 75</u>

These allotments were provided for the cost of operating the above system which is the main means of communication through northern Alberta, the Northwest Territories and the Yukon. It is utilized by other Government departments for messages, meteorological reports, etc., and is operated on a commercial basis for the general public. Contact is maintained with private commercial radio stations located at smaller settlements, trading posts, mining and lumber camps.

As at March 31, 1951, there were 12 temporary salaried employees being paid from these allotments.

- A Pay and allowances issued to personnel of Active Force, \$562,407.13; assigned pay, \$55,895.21.
- B Travelling expenses and allowances of civilian personnel, \$9,381.25; surface transportation, exclusive of transportation provided for postings and on cessation of service, \$1,263.42; air transportation, \$39,439.14; transportation expenses for postings and on cessation of service, including transportation of dependents, \$13,820.21; travelling and general allowance claims, service personnel, \$23,892.77; hired transport, \$6,594.25; miscellaneous transportation, \$7.
- C Freight and express on stores and equipment, \$101,754.93; cartage and moving cost on posting or cessation of service, \$14,106.42; storage of furniture and effects on posting or transfer, \$525.85; demurrage, \$4.
- D Solid fuel for heating and cooking, \$1,498.62; liquid fuel for heating, lighting and cooking, \$140,233.67; electricity and gas, \$54,990; water, water rates and water taxes, including fire protection, \$3,624.98; sanitary services, \$1,175.23; miscellaneous, \$164.37.
- E This amount represents the cost of acquisition and maintenance of tractors, cranes and other engineering equipment, motor vehicles, clothing and necessities, barrack stores, food supplies and miscellaneous stores and services.
- F Long distance tolls, \$24.45; telephone exchange service, etc., \$1,921.82; postage, \$1,146.14; teletype services including maintenance, \$47.50; wireless and telephone construction, \$30,735.74; wireless and telephone maintenance, \$83,047.55; miscellaneous, \$4,817.50.

Revenues arising from services provided through the above expenditures amount to \$80,639.10, being receipts from wireless stations.

Allotments: Northwest Highway System

	Allotments	Expenditures
Civil Salaries and Wages	1,187,931 00	1,187,930 32
A Pay and Allowances	1,023,148 00	1,023,147 58
B Travel and Transportation	181,045 00	181,044 23
C Freight and Express	160,248 00	160,247 20
Rental of Buildings and Properties	270 00	269 12
D Operating Expenses of Properties	889,882 00	889,881 80
Acquisition, Construction and Purchase of Properties		
<i>Miscellaneous</i>		
Donjek River—Replacement of bridge	55,551 78	55,551 78
Expenditures on this project to date were \$166,392.83.		
Highway Maintenance Camps (Mile 1016)—Construct school	278 72	278 72
Expenditures on this project to date were \$7,035.		
Lower Rancheria River—Replacement of bridge	25 86	25 86
Expenditures on this project to date were \$27,983.		
Mile 0 to Mile 635—		
Survey B.C. portion of highway	3,500 00	3,500 00
Expenditures on this project to date were \$14,050.		
Highway Maintenance Camps—Insulation	766 38	766 38
Expenditures on this project to date were \$63,841.58.		
Northwest Highway System Location—Mile 1167—Acquisition of O'Hara Camp	8,500 00	8,500 00
Whitehorse—		
Building 54—Sergeants' mess	189 30	189 30
Expenditures on this project to date were \$10,880.32.		
Electrical distribution system	5,504 22	5,504 22
Barrack block	86,998 16	86,998 16
Contract: Marwell Construction Co. Ltd., \$620,111.82; payments, \$86,948.16.		
Power plant	149,309 50	149,309 50
Contract: Northern Construction Company & J. W. Stewart Limited, \$358.975; payments, \$86,948.16.		
Extend fire alarm system	5,088 78	5,088 78
Other ranks' quarters—Barracks 114 and 116—Install cubicles	7,622 49	7,622 49
Refinery Area—Install 6 inch waterline	7,487 68	7,487 68
Projects under \$5,000	26,982 13	26,982 09
Total Acquisition, Construction, etc.	357,805 00	357,804 96

	Allotments	Expenditures
E Maintenance and Repair of Properties	897,756 00	897,755 14
F Equipment, Stores and Supplies	2,169,954 00	2,169,951 27
G Communication Services	90,162 00	90,161 41
Sundries	81 00	80 66
	<u>\$6,958,282 00</u>	<u>\$6,958,273 69</u>

These allotments were provided to cover the cost of maintenance of the Canadian portion of the Alaska Highway extending 1,221 miles from Dawson Creek, B.C., north to the Alaska border, the cost of maintenance of certain emergency landing strips and access roads and the provision of sundry supplies and services to the R.C.A.F.

As at March 31, 1951, there were 342 temporary salaried employees being paid from these allotments.

- A Pay and allowances issued to personnel of Active Force, \$899,075.32; assigned pay, \$123,982.26; other allowances, \$90.
- B Travelling expenses and allowances of civilian personnel, \$83,610.54; surface transportation exclusive of transportation provided for postings and on cessation of service, \$4,263.59; air transportation, \$19,558.30; transportation expenses for postings and on cessation of service, including transportation of dependents, \$32,673.28; travelling and general allowance claims, service personnel, \$39,988.15; hired transport, \$306; miscellaneous transportation, \$644.37.
- C Freight and express on stores and equipment, \$120,892.85; cartage and moving cost on postings and cessation of service, \$36,221.48; storage of furniture and effects on posting or transfer, \$1,019.30; demurrage, \$43.29; miscellaneous transportation, \$2,070.28.
- D Solid fuel for heating and cooking, \$78,071.45; liquid fuel for heating, lighting and cooking, \$828,167.84; sanitary services, \$11,610.21; less excess of receipts over expenditures in respect of utility services, \$27,967.70.
- E Permanent Timber Products Limited received payment in full of \$40,262.71 on a contract for staves and hoops for pipe culverts.
- F This amount represents the cost of acquisition and maintenance of tractors, cranes and other engineering equipment, motor vehicles, clothing and necessities, barrack stores, food supplies and miscellaneous stores and services.
- G Long distance tolls, \$2,426.45; telegrams and cables, \$1,044.49; telephone exchange service, etc., \$50,993.21; postage, \$3,153.97; teletype services including maintenance, \$32,543.29.

Section 3, Defence Appropriation Act, 1950.....\$195,417,216 00

Authority for the above expenditures is contained in section 3 (3) of the Defence Appropriation Act, 1950, which reads as follows: "When any transfer of defence equipment or supplies is made under this section, and the costs of such equipment or supplies have not been paid from the appropriation made in this section, the estimated present value of such equipment or supplies shall be charged to that appropriation and a corresponding amount shall be paid into a special account in the Consolidated Revenue Fund which may be used at any time, subject to the approval of the Governor in Council, to purchase equipment or supplies for the Naval, Army or Air Services of the Canadian Forces."

Expenditures represent the transfer of materials, supplies and equipment to the following countries: Belgium, \$56,750,000; Italy, \$50,000,000; Luxembourg, \$672,216; The Netherlands, \$56,750,000; unallocated, \$31,245,000.

As these transfers were effected, the above appropriation was charged and the Open Account—Defence Equipment Replacement Account (Defence Appropriation Act, 1950, Section 3) see page N-57 was credited with the equivalent amount to provide for replacement.

The unexpended balance of the appropriation, amounting to \$104,582,784, is available for use in subsequent years.

NAVAL SERVICES

Allotments: Royal Canadian Navy		Allotments	Expenditures
	Civil Salaries and Wages	11,202,996 00	11,202,995 88
	Corps of Commissionaires	479,877 00	479,876 78
A	Pay and Allowances	22,159,853 00	22,159,852 03
B	Travel and Transportation	2,324,930 00	2,324,929 38
	Freight and Express	573,363 00	573,362 32
		<u>\$ 36,741,019 00</u>	<u>\$ 36,741,016 39</u>

As at March 31, 1951, there were 3,733 salaried employees being paid from these allotments of whom 315 were permanent and 3,418 temporary.

- A Pay and allowances issued to Naval personnel as follows: officers, \$6,491,667.82; men, \$15,523,251.70; allowances to foreign service attachés and liaison officers: living and representation, \$9,330, rental, \$1,883.04, education, club and miscellaneous, \$424.72; allowances to administrative staffs serving outside Canada: living, \$102,346.73, rental, \$27,767.68; miscellaneous pay and allowances, \$3,180.34.
- B Travelling expenses of civilian personnel, \$97,051.40, service personnel, \$1,369,609.15; ocean travel, service personnel, \$88,715.22; meal orders, \$70,010.25; transportation of dependents and effects, \$689,823.21; miscellaneous transportation, \$9,720.15.

Allotments: Royal Canadian Navy (Reserve)		Allotments	Expenditures
	Civil Salaries and Wages	112,694 00	112,693 04
A	Pay and Allowances	1,411,528 00	1,411,527 54
B	Travel and Transportation	295,329 00	295,328 57
	Freight and Express	41,167 00	41,166 92
Acquisition, Construction and Purchase of Properties			

Quebec

Montreal—Repairs and rehabilitation, H.M.C.S. <i>Donnacona</i>	122,000 00	121,673 80
Contract: J. H. Dupuis Limited, \$135,726.30; payments, \$118,477.80.		

Ontario

Kingston—Boat house and training facilities	18,000 00	17,889 58
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General

Installation of training equipment	13,000 00	12,202 25
Expenditures on this project to date were \$40,171.77.		
Total Acquisition, Construction, etc	<u>153,000 00</u>	<u>151,765 63</u>
	<u>\$2,013,718 00</u>	<u>\$2,012,481 70</u>

As at March 31, 1951, there were 76 temporary salaried employees being paid from these allotments.

- A Pay and allowances issued to naval personnel as follows: Officers, Royal Canadian Navy (Reserve) full time training and divisional drills, \$1,077,235.17; men, Royal Canadian Navy (Reserve) full time training and divisional drills, \$334,292.37.
- B Travelling expenses and allowances of service personnel.

Allotments: Royal Canadian Sea Cadets		Allotments	Expenditures
	Civil Salaries and Wages	4,756 00	4,755 71
A	Pay and Allowances	199,061 00	199,060 61
B	Travel and Transportation	103,781 00	103,780 80
	Freight and Express	6,059 00	6,058 66
		<u>\$ 313,657 00</u>	<u>\$ 313,655 78</u>

As at March 31, 1951, there were 2 temporary salaried employees being paid from these allotments.

- A Pay and allowances issued to Naval personnel as follows: Officers, Royal Canadian Navy (Reserve), \$72,408.11; officers of Royal Canadian Sea Cadets, \$86,317.17; men, Royal Canadian Navy (Reserve), \$39,355.33; other allowances, \$980.
- B Travelling expenses and allowances of civilian personnel, \$1,562.93; service personnel, \$102,067.87; miscellaneous transportation, \$150.

Allotments: Royal Canadian Navy—General

	Allotments	Expenditures
Rental of Properties	23,331 00	23,330 98
A Operating Expenses of Properties	1,926,187 00	1,926,186 72
Acquisition, Construction and Purchase of Properties		

Nova Scotia

Bedford Basin—Reconstruction of magazine	9,000 00	8,787 37
Contract (1949-50): Geo. W. Crothers, Ltd., \$36,723.59, for installation of Moretrench Wellpoint System; payments, including final payment, \$8,470.79 (amending reporting in Public Accounts 1949-50).		

Expenditures on this project to date were \$132,884.67.

Dartmouth—

Major repairs and modernization of barracks, R.C.N.A.S.	52,000 00	51,948 46
Expenditures on this project to date were \$65,960.68.		

Contracts (1949-50): (a) Foundation Maritime, Ltd., \$28,356, for alterations to building No. 62; payments, including final payment, \$18,147.84; (b) Foundation Maritime, Ltd., \$28,641, for alterations to building No. 63; payments, including final payment, \$24,774.47.

Central heating plant, R.C.N.A.S.	54,000 00	53,309 82
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Contract (1949-50): The Rankin Company Ltd., \$90,000, for engineering services; payments, \$53,309.82; to date, \$67,322.04.

Married quarters	36,000 00	35,657 56
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Expenditures on this project to date were \$892,854.30.

Contract: cost plus 5 per cent of materials plus 10 per cent of total cost—Nova Scotia Light & Power Co., Ltd., \$20,000, for installation of power distribution, street lighting and fire alarm systems; payments, \$16,929.20. (80 per cent Naval Services, 20 per cent Air Services).

Test building	7,679 00	7,678 28
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Improvements to playing fields	8,600 00	8,517 84
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New barracks and mess hall	50,321 00	50,000 00
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Contract: Fetherstonhaugh, Durnford, Bolton & Chadwick, \$50,000, for architectural and engineering services; payment in full.

Halifax—

Damage control school	7,621 00	7,620 05
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Expenditures on this project to date were \$32,307.48.

Contract (1949-50): Walker & Hall Ltd., \$31,558.16, for construction of school; payments, including final payment, \$7,620.05.

Electrical and navigational schools, H.M.C.S. <i>Stadacona</i>	4,265 00	4,265 00
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Expenditures on this project to date were \$52,003.67.

Contract (1949-50): Canadian Comstock Co. Ltd., \$46,788, for alterations to building and installation of equipment; payments, including final payment, \$21,588. (Payments in respect of this project, \$4,265 and of project below, \$17,323).

Installation of training equipment in specialist schools	41,000 00	40,835 07
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Expenditures on this project to date were \$135,096.24.

New permanent barracks, H.M.C.S. <i>Stadacona</i>	1,000,000 00	991,643 72
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Expenditures on this project to date were \$1,403,994.51.

Contracts: (a) (1949-50) E. G. M. Cape & Co., \$1,645,532.68, for construction of building; payments, \$987,143.72; to date, \$1,301,353.14; (b) (1948-49) Fetherstonhaugh, Durnford, Bolton & Chadwick, \$74,500, for architectural and engineering services; payments, including final payment, \$4,500.

Seaward defence	27,000 00	26,698 23
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Contract: The Rankin Company Ltd., \$50,000, for engineering services; payments, \$26,698.23.

	Allotments	Expenditures
<i>New Brunswick</i>		
Coverdale—Married quarters	9,000 00	8,105 48
Expenditures on this project to date were \$216,530.31.		
Renous—Pump and water distribution system	30,000 00	29,421 53
Contract: Hanson Construction Ltd., \$29,421.53; payment in full.		
<i>Quebec</i>		
Montreal—Central storage depot	226,000 00	225,965 00
Contracts: (a) P.C. Amos, \$70,000, for architectural and engineering services; payments, \$12,600; (b) Pentagon Construction Co. Ltd., \$93,120 for clearing and grading of site and excavation for drainage; payments, \$13,365.		
Site purchased from LaSalle Land Company (in liquidation), \$200,000.		
<i>Manitoba</i>		
Churchill—		
Remote radio station	80,000 00	80,000 00
Contract: The Tower Co. Ltd., \$80,000, for supply of prefabricated transmitter building; payment in full.		
Married quarters	228,720 00	228,719 64
Expenditures on this project to date were \$1,291,801.98.		
Contract (1948-49): cost plus fixed fee of \$36,458 and engineer's fee of \$40,077—The Foundation Company of Canada, Ltd., \$1,291,807, for construction of married quarters with all utilities; payments, \$228,719.64; to date, \$1,291,801.98.		
<i>British Columbia</i>		
Esquimalt—Installation of training equipment in specialist schools	7,000 00	6,050 78
Expenditures on this project to date were \$9,568.46.		
<i>Miscellaneous</i>		
W/T stations—Installation of equipment and antennae	30,000 00	26,530 00
Expenditures on this project to date were \$39,378.10.		
Various—Improvements of direction finding facilities	85,000 00	55,534 02
Contract (1949-50): cost plus fixed fee of \$333—The Foundation Company of Canada, Ltd., for engineering services re direction finding station; payments, \$8,346.87; to date, \$11,974.20.		
Expenditures on this project to date were \$94,903.52.		
B Married quarters and schools—Payments to Central Mortgage and Housing Corporation	6,479,693 00	6,479,692 89
General—Purchase of land, architects' fees and projects under \$5,000 ..	114,596 00	74,714 86
Trans-Canada Corporation Limited received \$40,000 for Colwood Race-track property.		
Total Acquisition, Construction, etc.	8,587,495 00	8,501,695 60
C Maintenance and Repair of Properties	3,771,639 00	3,771,638 78
D Equipment, Stores and Supplies	45,517,175 00	45,517,167 75
E Communication Services	263,613 00	263,612 27
F Sundries	778,296 00	778,294 66
	<hr/>	<hr/>
	\$ 60,867,736 00	\$ 60,781,926 76
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These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Royal Canadian Navy, Royal Canadian Navy (Reserve) and Royal Canadian Sea Cadets, except costs especially provided for in other allotments.

A Utility services (electricity, gas and water), \$803,638.74; fuel for shore establishments, \$1,122,547.98.
89056—22½

B This amount represented reimbursement to the Corporation for expenditures to the close of the fiscal year. Included in these expenditures were the following payments to contractors:

<u>Location and Contractor</u>	<u>Amount of of Contract</u>	<u>Payments to date</u>
Albro Lake, N.S.		
Municipal Spraying & Contracting Co. Ltd.	\$ 61,083 66	\$ 58,029 47
A. G. & J. E. Redden	219,656 50	219,656 50
Belmont Park, B.C.		
Commonwealth Construction Co.	{ 584,088 68	452,801 07
	{ 2,147,347 63	830,304 36
General Construction Co. Ltd.	{ 74,952 04	44,548 69
	{ 59,783 60	40,558 86
John D. Kissinger	{ 65,467 82	65,467 82
	{ 110,352 16	99,316 95
G. W. Ledingham & Co. Ltd.	{ 203,673 24	183,305 91
	{ 37,780 32	34,002 29
McKinty & Son	416,998 00	45,131 35
J. McRae Co.	79,838 64	42,564 28
Canadian Services College, Royal Roads, B.C.		
George Farmer	151,456 78	151,456 78
Cornwallis, N.S.		
Diamond Construction Co., Ltd.	700,320 69	700,320 69
Fowlers Paving Ltd.	91,499 55	86,924 58
Rosehall Nurseries Ltd.	56,996 58	28,546 24
Coverdale, N.B.		
Eastern Woodworkers Ltd.	162,748 00	128,316 05
Dartmouth, N.S. (Shearwater)		
Acadia Construction Company, Limited	231,975 85	111,130 25
The Trynor Construction Co. Ltd.	102,140 42	41,635 25
Esquimalt, B.C. (Dockyard)		
J. A. Pollard Construction	174,671 36	171,671 36
Esquimalt, B.C. (H.M.C.S. Naden)		
George Farmer	157,365 76	157,365 76
Premier Construction Co., Ltd.	26,660 43	25,327 41
Ottawa, Ont.		
E. R. Tremblay	74,560 45	74,560 45
Kenna's Hill, Nfld.		
Concrete Products (Nfld) Ltd.	49,590 22	49,266 11
Horwood Lumber Co. Ltd.	77,807 46	77,807 46
Saunders and Howell Ltd.	39,002 18	39,002 18
St. John's, Nfld.		
S. J. Clark	66,740 72	66,740 72
St. John's, Nfld. (Buckmaster's Field)		
A. G. Wornell	37,006 90	37,006 90
Tufts Cove, N.S.		
Brookfield Construction Co. Ltd.	{ 3,634,783 18	1,094,192 96
	{ 639,761 80	74,272 29
	{ 148,061 42	140,658 35
The Trynor Construction Co. Ltd.	{ 71,610 00	64,449 00
	{ 82,552 99	82,552 99

C Details of firm price contracts of \$25,000 or over and cost plus contracts of \$5,000 or over for improvements and maintenance of works, buildings and facilities follow:

<u>Contractor Project and Location</u>	<u>Amount of Contract</u>	<u>Payments 1950-51</u>	<u>Payments to date</u>
<i>Newfoundland</i>			
William A. Trask			
Alterations to building No. 4, H.M.C.S. <i>Cabot</i> , St. John's.	\$ 43,760 00	\$ 43,760 00	\$ 43,760 00 (f)
<i>Nova Scotia</i>			
Acadia Construction Company, Limited			
Repairs to runways, H.M.C.S. <i>Shearwater</i> , Dartmouth ..	28,089 55	28,089 55	28,089 55 (f)
The T. Eaton Co., Ltd.			
Cost plus fixed fee of \$3,176—Interior decorating and repairs, Admiralty House, H.M.C.S. <i>Stadacona</i> , Halifax	39,825 51	39,825 51	39,825 51 (f)
Walker and Hall, Ltd.			
Repairs to wharf, H.M.C.S. <i>Cornwallis</i> , Deepbrook	29,950 71	22,620 91	22,620 91

Contractor Project and Location	Amount of Contract	Payments 1950-51	Payments to date
<i>British Columbia</i>			
British Columbia Power Commission			
Cost plus 10 per cent fee—Construction of power sub-station, supply and install feeder line from sub-station to standby power station at magazine, Kamloops	6,210 00	5,461 00	5,461 00
(f) Includes final payment.			
D This amount represents the cost of acquisition and maintenance of ships and aircraft, motor vehicles, ammunition and bombs, barrack stores, clothing and necessities, food supplies and miscellaneous stores and services.			
E Long line communications, \$76,646.71; telephone tolls, \$65,115.51; telephone rentals, \$67,841.70; telegraphs and cables, \$13,654.77; postage, \$35,067.23; inter-office communication systems, \$5,286.35.			
F Fees for special courses, \$398,436.30; maintenance grants, \$50,673.82; recruiting expenses, \$231,787.63; pilotage and canal tolls, \$8,267.67; Dominion cadetships, H.M.C.S. <i>Royal Roads</i> , \$7,640; miscellaneous, \$81,489.24.			

AIR SERVICES

Allotments: Royal Canadian Air Force (Regular)

	Allotments	Expenditures
Civil Salaries and Wages	8,473,484 00	8,473,483 17
Corps of Commissioners	44,296 00	44,295 87
A Pay and Allowances	38,961,283 00	38,961,282 29
B Travel and Transportation	6,673,885 00	6,673,884 41
C Freight and Express	1,505,531 00	1,505,530 32
	<u>\$ 55,658,479 00</u>	<u>\$ 55,658,476 06</u>

As at March 31, 1951, there were 2,640 salaried employees being paid from these allotments, of whom 157 were permanent and 2,483 temporary.

- A Pay and allowances issued to personnel, \$33,218,884.71; assigned pay, \$5,071,370.96; outfit and tropical kit allowances, \$172,622.51; dependents' allowances, \$3,914.74; other allowances, \$37,285.87; payments to dependents of deceased or missing personnel, \$5,144.71; gratuities on completion of temporary or fixed term appointments, \$1,147.44; allowances to foreign service attachés and liaison officers: living and representation, \$64,376.86, rental, \$15,271.21, education, club and miscellaneous, \$1,319.96; allowances to administrative staffs serving outside Canada: living, \$281,475.73, rental, \$70,435.27; loss on exchange, \$18,032.32.
- B Travelling expenses and allowances of civilian personnel, \$79,929.98; travelling and general allowance claims, service personnel, \$1,571,976.94; transportation warrants exclusive of transportation provided for transfers and on cessation of service, \$479,865.12; transportation expenses for transfers and on cessation of service, including transportation of dependents, \$2,210,511.07; air transportation, \$162,635.38; Canadian Pacific Airlines, Ltd. for Korean airlift, \$2,063,188.29; persons invited to attend investitures, \$2,109.73; leave transportation, \$44,188.48; storage of furniture and effects on posting or transfer, \$34,575.35; miscellaneous transportation, \$24,904.07.
- C Freight and express on stores and equipment, \$1,495,650.62 and on officers' kit stores, \$8.75; demurrage, \$2,247.63; miscellaneous, \$7,623.32.

Allotments: Royal Canadian Air Force (Reserve)

	Allotments	Expenditures
Civil Salaries and Wages	312,190 00	312,189 72
A Pay and Allowances	1,411,043 00	1,411,042 67
B Travel and Transportation	78,974 00	78,973 72
Acquisition, Construction and Purchase of Properties		

Quebec

Montreal (D'Allard Building)—Alterations to building	62,664 93	59,984 17
Contract: cost plus fixed fee of \$5,400—Building Renovators Ltd., \$120,000, for renovations to building; payments, \$59,984.17.		
Sherbrooke—Alterations to buildings	39,000 00	38,493 22

PUBLIC ACCOUNTS, 1950-51: PART II

	<u>Allotments</u>	<u>Expenditures</u>
<i>Ontario</i>		
Hamilton (Mount Hope)—Aerodrome development	510 97	510 97
Expenditures on this project to date were \$322,862.49.		
Toronto (Downsview)—		
Acquisition of land	13,000 00	12,775 71
Expenditures on this project to date were \$14,975.71.		
Auxiliary squadron accommodation	40,583 50	40,583 50
Expenditures on this project to date were \$41,843.50.		
Contract: F. D. Howie Construction Ltd., \$39,475, for alterations to hangar; payment in full.		
<i>Saskatchewan</i>		
Saskatoon—Central heating plant	118,000 00	117,399 67
Contract: Waterman-Waterbury Mfg. Co. Ltd., \$121,769.67; payments, \$117,399.67.		
<i>Various</i>		
Hamilton, Ont. (Mount Hope)—Hangar trusses	16,929 60	16,929 60
London, Ont. (Crumlin)—Hangar trusses	26,500 00	26,445 51
Saskatoon, Sask.—Hangar trusses	22,000 00	21,830 09
Calgary, Alta.—Hangar trusses	18,000 00	17,250 94
Contract (in respect of the 4 projects above): cost plus fixed fee of \$5,775—A. F. Byers Construction Co., Ltd., \$87,375; payments, \$82,456.14.		
<i>Miscellaneous</i>		
Projects under \$5,000	1,600 00	1,586 35
Total Acquisition, Construction, etc.	353,789 00	353,789 73
	<u>\$2,160,996 00</u>	<u>\$2,155,995 84</u>

As at March 31, 1951, there were 96 temporary salaried employees being paid from these allotments.

- A Pay and allowances issued to personnel, R.C.A.F. (Regular), \$21,218.79; R.C.A.F. (Reserve), \$588,634.02; R.C.A.F. (Supplementary Reserve), \$682,067.15; University Air Training, \$117,645.71; payments to dependents of deceased or missing personnel, \$957; other allowances, \$520.
- B Travelling expenses and allowances of civilian personnel, \$184.54; transportation warrants exclusive of transportation provided for transfers and on cessation of service, \$21,190.76; air transportation, \$1,371.15; transportation expenses for transfers and on cessation of service, including transportation of dependents, \$31,510.26; travelling and general allowance claims, service personnel, \$24,676.51; miscellaneous transportation, \$40.50.

Allotments: Royal Canadian Air Cadets

	<u>Allotments</u>	<u>Expenditures</u>
Civil Salaries and Wages	142,854 00	142,853 88
A Pay and Allowances	104,578 00	104,577 29
B Travel and Transportation	191,217 00	191,216 67
	<u>\$ 438,649 00</u>	<u>\$ 438,647 84</u>

These allotments were provided for the following costs in connection with the Royal Canadian Air Cadets: the salaries of clerical assistants and civilian cadet instructors; pay and allowances of Royal Canadian Air Force (Air Cadet) officers and the travel and transportation of air cadets, civilian instructors and cadet officers proceeding to summer camp.

- A Pay and allowances of cadet officers.
- B Travelling expenses and allowances of civilian personnel, \$873.75; travelling and general allowance claims, service personnel, \$5,740.21; transportation warrants exclusive of transportation provided for transfers and on cessation of service, \$147,078.58; transportation expenses for transfers and on cessation of service, including transportation of dependents, \$20,659.65; air transportation, \$16,834.48; miscellaneous, \$30.

Allotments: Royal Canadian Air Force—General

	Allotments	Expenditures
Rental of Buildings and Properties	339,360 00	339,359 87
A Operating Expenses of Properties	3,658,195 00	3,658,194 22
Acquisition, Construction and Purchase of Properties		

Newfoundland

Goose Bay, Labrador—

Married quarters, including services	285 66	285 66
Expenditures on this project to date were \$1,087,142.02.		
Contract (1947-48): cost plus fixed fee of \$34,000—Terminal Construction Co. Ltd., \$899,979.13; payments, including final payment, \$111.01.		
Single quarters, other ranks	10,152 22	10,152 22
Expenditures on this project to date were \$144,870.26.		
Contract (1948-49): cost plus fixed fee of \$6,400—Terminal Construction Co. Ltd., \$143,583.12; payments, including final payment, \$8,865.08.		
School house	37,200 00	37,193 22
Expenditures on this project to date were \$277,259.32.		
Contract (1948-49): cost plus fixed fee of \$13,150—Terminal Construction Co. Ltd., \$270,000; payments, \$33,487.80; to date, \$269,553.90.		
Heating facilities	1,884 12	1,884 12
Contract (1948-49): cost plus fixed fee of \$1,000—Terminal Construction Co. Ltd., \$23,943.34; payments, including final payment, \$1,884.12.		
Reconstruction of dock	522,508 61	512,116 92
Expenditures on this project to date were \$677,509.31.		
Contracts (1949-50): (a) cost plus fixed fee of \$31,500—Terminal Construction Co. Ltd., \$661,500, for reconstruction of dock facilities; payments, \$485,113.34; to date, \$637,905.73; (b) O. J. McCulloch & Co., \$56,700, for engineering services; payments, \$27,003.58; to date, \$39,603.58.		
Power plant repair	4,300 00	4,241 33
Expenditures on this project to date were \$45,778.85.		

Nova Scotia

Dartmouth—Married quarters, including services	357 63	357 63
Expenditures on this project to date were \$261,975.49.		
Contract (1948-49): Terminal Construction Co. Ltd., \$26,430.04, for installation of water and sewage system; payments, including final payment, \$300.01.		
Greenwood—Married quarters	54,700 00	54,636 62
Expenditures on this project to date were \$1,276,179.60.		
Contract (1948-49): Municipal Spraying & Contracting Co. Ltd., \$173,263.62, for installation of water and sewage system; payments, including final payment, \$42,212.42.		

Prince Edward Island

Summerside—

Aerodrome development	6,400 00	6,382 07
Expenditures on this project to date were \$1,354,408.47.		
Heating plant	202,000 00	201,901 51
Expenditures on this project to date were \$234,823.97.		
Contracts: (a) Reid & Cambridge Ltd., \$156,140.44, for re-erection of high pressure steam boiler plant; payments, \$139,626.40; (b) M. F. Schurman Co., Ltd., \$62,275.11, for dismantling boiler house at Mount Pleasant and erecting at Summerside; payment in full.		
Auxiliary power house	2,896 50	2,896 50
Expenditures on this project to date were \$7,477.87.		

PUBLIC ACCOUNTS, 1950-51: PART II

	Allotments	Expenditures
<i>New Brunswick</i>		
Chatham—		
Married quarters, including services	16,588 54	16,588 54
Expenditures on this project to date were \$229,549.85.		
Contract (1949-50): Terminal Construction Co. Ltd., \$213,933.10; payments, including final payment, \$8,238.54. (amending reporting in Public Accounts, 1949-50).		
Improvement and rearrangement of accommodation	19,100 00	19,096 07
Contract (1949-50): cost plus fixed fee of \$7,620—John Flood & Sons Ltd., \$160,000; payments, \$19,096.07; to date, \$158,884.23.		
Stop butt	8,882 00	8,882 00
Air firing and bombing range	3,800 00	3,750 21
Construction of buildings	58,800 00	58,772 91
Contract: Modern Construction Ltd., \$735,500; payments, \$58,772.91.		
Aerodrome development including runway lighting	19,000 00	18,640 07
Contract: Diamond Construction Co., Ltd., \$491,643, for construction of runway and drainage system; payments, \$14,820.30.		
Radio unit	229,000 00	228,410 69
Contract: cost plus fixed fee of \$57,600—Diamond Construction Co., Ltd., \$1,210,000; payments, \$228,410.69.		
Moncton—Replacement of incinerator	5,272 00	5,272 00
<i>Quebec</i>		
Bagotville—		
Aerodrome development	31,413 49	31,413 49
Contract (1949-50): North Shore Construction Company Limited, \$258,533.84 for construction of runway; payments, including final payment, \$31,413.49.		
Radio unit	1,465,200 00	1,465,131 37
Expenditures on this project to date were \$1,494,999.56.		
Contracts (1949-50): (a) cost plus fixed fee of \$117,116—A. F. Byers Construction Co., Ltd., \$2,545,000, for construction of permanent buildings; payments \$1,395,370.72; to date, \$1,419,999.56; (b) Doran & Price, \$75,000, for engineering services (subject to adjustment); payments, \$69,760.65; to date, \$75,000.		
Dorval—Air traffic centre	9,000 00	9,000 00
Lac St. Joseph and Sayabec—Radio station	1,854,325 78	1,854,255 30
Expenditures on this project to date were \$2,262,270.70.		
Contracts: (a) Harold J. Doran, \$100,000 for engineering services; payments, \$91,647.58; (b) (1949-50) Doran & Price, \$34,026.89, for engineering services; payments, including final payment, \$7,214.43; (c) (1949-50) cost plus fixed fee of \$121,347—Mount Enterprise Limited, \$2,655,000, for construction of buildings; payments, \$1,755,811.29; to date, \$2,137,014.23.		
McCarthy Radio station	402,300 00	402,260 88
Contract: cost plus fixed fee of \$100,000—Pentagon Construction Co. Ltd., \$2,195,000 for construction of building; payments, \$402,260.88.		
Mont Jacques Cartier—Radio unit	37,636 45	37,636 45
Expenditures on this project to date were \$359,642.09.		
Contracts (1949-50): (a) Doran & Price, \$20,911.22, for engineering services; payments, including final payment, \$6,048.79; (b) cost plus fixed fee of \$16,160.93—Mount Enterprise Limited, \$338,730.87, for construction of permanent buildings and services; payments, including final payment, \$31,600.08.		
Mont Joli—		
Married quarters, including services	921 12	921 12
Expenditures on this project to date were \$6,504.62.		
Aerodrome development	66,400 00	66,316 66
Expenditures on this project to date were \$202,026.61.		
Contract (1949-50): Armstrong Brothers Construction, \$172,930.84 for additional development of airport; payments, including final payment, \$53,562.54.		
Materials purchased for the contractor: Armco Drainage & Metal Products of Canada, Ltd., pipes and gratings, \$8,097.52; Canada Cement Co., Ltd., portland cement, \$1,248.37.		

	Allotments	Expenditures
<i>Quebec—Concluded</i>		
Montreal (No. 11 Technical Services Unit)—Runway extension	116,100 00	116,097 22
Contract: Atlas Construction Co., Ltd., \$99,129, for additional development of airport; payments, \$93,019.97.		
Materials purchased for the contractor: Canada Cement Co. Ltd., \$17,896.50.		
St. Hubert—		
Aerodrome development	200,400 00	200,304 12
Contract: Provincial Paving Co. Ltd., \$530,707, for construction and improvement to runway; payments, \$200,304.12.		
Operations building	16,200 00	16,200 00
Direction finding station	2,200 00	2,169 00
Airmen's quarters	43,200 00	43,171 72
Contract: Fortin & Lamothe, \$374,572.35, for construction of barrack block; payments, \$43,171.72.		
Alterations to buildings	5,200 00	5,161 28
Senneterre—Radio station	319,100 00	319,016 27
Contract: cost plus fixed fee of \$100,000—Atlas Construction Co. Ltd., \$2,192,000, for construction of building; payments, \$319,016.27.		
<i>Ontario</i>		
Camp Borden—		
Lighting improvements	902 00	901 88
Expenditures on this project to date were \$27,091.08.		
Married quarters, including services	32,700 00	32,639 55
Expenditures on this project to date were \$695,203.54.		
Contract (1948-49): Hill-Clark-Francis, Ltd., \$520,406.21, for construction of houses; payments, including final payment, \$9,786.21.		
Instructional accommodation	8 58	8 58
Expenditures on this project to date were \$7,025.69.		
Technical training building	10,700 00	10,695 69
Contract: A. W. Robertson Limited, \$2,070,617; payments, \$10,695.69.		
Centralia—		
Married quarters, including services	38,800 00	38,761 86
Expenditures on this project to date were \$570,167.24.		
Contracts: (a) (1948-49) Hill-Clark-Francis, Ltd., \$397,287.36, for construction of houses; payments, including final payment, \$7,487.36; (b) (1949-50) Woollatt Construction Limited, \$68,469.76, for installation of water and sewage system and road grading; payments, including final payment, \$9,526.29.		
Aerodrome development	111,000 00	110,884 60
Expenditures on this project to date were \$755,880.06.		
Contract: Ontario Construction Co. Ltd., \$60,762.25, for installation of lighting for runways; payment in full.		
Water and sewage system	13,000 00	12,935 26
Clinton—		
Married quarters, including services	73,000 00	72,459 65
Expenditures on this project to date were \$585,019.88.		
Contracts: (a) (1949-50) R. A. Blyth Company, \$55,718.50, for installation of water and sewage system; payments, nil; to date, \$35,662.49; (b) (1949-50) R. A. Blyth Company, \$34,558.75, for construction of storm sewers; payments, nil; to date, \$28,980.15; (c) (1948-49) Gordon M. Ritchie & Co., \$423,372.05, for construction of houses; payments, including final payment, \$55,632.05.		
Technical training building	43,000 00	42,082 71
Contract: Marani & Morris, \$75,000 for architectural services; payments, \$42,082.71.		
Edgar—Radio station	590,000 00	589,929 87
Contracts: (a) Margison, Babcock & Associates Ltd., \$75,000, for engineering services; payments, \$33,004.85; (b) cost plus fixed fee of \$106,800—Pigott Construction Company Limited, \$2,275,000, for construction of station and services; payments, \$556,925.02.		

	Allotments	Expenditures
<i>Ontario—Concluded</i>		
Falconbridge—Radio station	1,218,000 00	1,217,715 87
Contract: cost plus fixed fee of \$101,731—A. W. Robertson, Limited, \$2,145,000, for construction of buildings; payments, \$1,217,715.87.		
North Bay—Aerodrome development including runway lighting	84,000 00	83,129 62
Contract: Cart Paving Co., Ltd., \$630,000; payments, \$76,746.83.		
Ottawa (Victoria Island)—Test shop	7,145 22	7,145 22
Expenditures on this project to date were \$16,789.45.		
Pembroke—Radio station	1,583,000 00	1,582,247 64
Contracts: (a) Roderick V. Anderson, \$75,000, for engineering services; payments, \$23,582.33; (b) cost plus fixed fee of \$106,800—A. W. Robertson, Limited, \$2,275,000, for construction of buildings; payments, \$1,558,665.31.		
Rockcliffe—		
Married quarters, including services	2,082 12	2,082 12
Expenditures on this project to date were \$1,209,259.45.		
Transmitter building	153,000 00	152,090 65
Contracts: (a) The Canadian Bridge Co., Ltd., \$71,365, for supply and erection of antenna system; payment in full; (b) M. Sullivan & Son Ltd., \$231,830, for construction of building; payments, \$67,106.63.		
Airmen's mess	63,000 00	62,123 13
Contract: M. J. Sulpher & Sons Limited, \$106,572.85; payments, \$62,123.13.		
Toronto (Downsview)—		
Engine repair shop	36,754 99	36,754 99
Expenditures on this project to date were \$243,817.91.		
Contract (1949-50): cost plus fixed fee of \$10,930—A. W. Robertson, Limited, \$230,190; payments, \$29,958.73; to date, \$229,937.60.		
Water mains	9,000 00	8,136 65
Contract: Department of Public Works, Province of Ontario, \$27,000, for supply of cast iron pipe fittings; payments, \$8,136.65.		
Trenton—		
Married quarters, including services	31,000 00	30,468 90
Expenditures on this project to date were \$1,577,714.11.		
Contracts: (a) (1947-48) Gore & Storrie, \$34,231.24, for engineering services; payments, including final payment, \$6,583.58; (b) (1947-48) Hill-Clark-Francis, Ltd., \$1,155,800.10, for construction of houses; payments, including final payment, \$4,623.50; (c) (1948-49) The Hydro-Electric Power Commission of Ontario, \$59,928, for installation of electrical system; payments, \$17,314.45; to date, \$30,976.89.		
Aerodrome development	1,066,000 00	1,065,202 27
Expenditures on this project to date were \$1,425,156.16.		
Contracts: (a) (1949-50) Donald Inspection Ltd., \$37,000, for engineering services; payments, \$21,688.68; to date, \$36,688.68; (b) (1949-50) H. J. McFarland Construction Company Limited, \$815,304.08, for construction of runways including drainage system; payments, including final payment, \$494,051.44; (c) H. J. McFarland Construction Company Limited, \$698,238.75, for construction of runway, phase 2; payments, \$535,829.91.		
Practice bombing range	13,000 00	12,907 07
Expenditures on this project to date were \$30,907.07.		
Contract (1949-50): H. J. McFarland Construction Company Limited, \$28,637.07; payments, including final payment, \$10,637.07.		
Remote receiver station	120,000 00	119,954 04
Contract: A. F. Byers Construction Co., Ltd., \$148,775; payments, \$112,842.18.		
Expansion of water system	1,800 00	1,728 05
Lighting improvements	13,378 69	13,378 69
Expenditures on this project to date were \$13,830.10.		
Trenton (6 Repair Depot)—Relocation of mechanical equipment and area repair shop	327 41	327 41
Expenditures on this project to date were \$7,415.84.		

	Allotments	Expenditures
<i>Manitoba</i>		
Churchill—		
Gasoline storage	22,000 00	21,910 55
Contract (1949-50): cost plus fixed fee of \$2,400—Partridge-Halliday Ltd., \$49,000; payments, \$21,910.55; to date, \$48,910.55.		
Permanent hangar and mechanical equipment section	689,300 00	689,219 49
Contract (1949-50): cost plus fixed fee of \$95,638—The Foundation Company of Canada, Ltd., \$1,780,000, for engineering services re design, and supervision of construction of hangar; payments, \$678,325.63; to date, \$1,629,486.27.		
Rivers—		
Married quarters, including services	127,000 00	126,846 48
Expenditures on this project to date were \$1,913,031.43.		
Contracts: (a) (1948-49) Claydon Co. Ltd., \$91,743, for grading, drainage and lawn development; payments, including final payment, \$30,573.19; (b) (1948-49) Claydon Co. Ltd., \$66,979.98, for installation of water and sewage system; payments, including final payment, \$2,385.50; (c) Manitoba Power Commission, \$28,763.68, for power distribution, lighting and fire alarm system, married quarters, Joint Air School; payment in full; (d) (1947-48) North American Buildings, Ltd., \$876,999, for supply and erection of houses, R.C.A.F. Station; payments, including final payment, \$30,000 (amends previous reporting of final payment); (e) (1948-49) North American Buildings, Ltd., \$823,851.49, for supply and erection of houses at Joint Air School; payments, including final payment, \$30,000; (f) (1948-49) Underwood & McLellan, \$25,000, for engineering services; payments, \$5,124.11; to date, \$24,694.28.		
Aerodrome development	13,200 00	13,175 35
Expenditures on this project to date were \$3,395,292.38.		
Water supply	246,000 00	245,872 82
Expenditures on this project to date were \$291,860.41.		
Contract: Commonwealth Construction Co. Ltd., \$156,878.50; payments, \$138,559.05.		
Air range	5,300 00	5,269 24
Power supply	11,500 00	11,500 00
Winnipeg—		
Remote receiver and transmitter station	305,000 00	304,800 67
Expenditures on this project to date were \$401,916.82.		
Contracts (1949-50): (a) Claydon Co. Ltd., \$269,673.21, for construction of transmitter station; payments, \$171,955.69; to date, \$198,585.43; (b) Commonwealth Construction Co. Ltd., \$208,866, for construction of remote receiver building; payments, \$110,243.97; to date, \$173,129.40.		
Joint tape relay installation	2,900 00	2,827 44
Expenditures on this project to date were \$15,223.45.		
Ash removal system	13,969 50	13,969 50
<i>Alberta</i>		
Calgary (10 Repair Depot)—Married quarters, including services	47,000 00	46,895 50
Expenditures on this project to date were \$455,361.93.		
Contracts (1948-49): (a) Bird Construction Co., Ltd., \$290,482.12, for erection of houses; payments, including final payment, \$12,982.12 (amends previous reporting of final payment); (b) Bird Construction Co., Ltd., \$46,066.59, for installation of water and sewage system; payments, including final payment, \$15,576.75 (amends reporting in Public Accounts 1949-50).		
Edmonton—		
Married quarters, including services	70,000 00	69,806 30
Expenditures on this project to date were \$802,443.04.		
Contracts: (a) (1949-50) City of Edmonton, \$88,800, for installation of water and sewage system; payments, \$61,247.90; to date, \$82,276.04; (b) (1948-49) Engineered Buildings (Canada) Ltd., \$513,854.40, for supply and erection of houses; payments, including final payment, \$500; (c) (1948-49) Main & Rensaa, \$25,000, for engineering services; payments, \$4,044.82; to date, \$22,986.43.		

	Allotments	Expenditures
<i>Alberta—Concluded</i>		
<i>Edmonton—Concluded</i>		
(11 per cent of payments under above contracts were charged to Department of Transport).		
Non-commissioned officers' lounge	1,848 03	1,848 03
Expenditures on this project to date were \$12,625.05.		
Lighting improvements	1,700 00	1,627 00
Expenditures on this project to date were \$14,625.25.		
Fire walls and escapes, married quarters	4,698 56	4,698 56
Expenditures on this project to date were \$4,934.93.		
<i>Namoo—</i>		
Married quarters, including services	101,000 00	100,812 81
Expenditures on this project to date were \$580,128.61.		
Contracts: (a) (1949-50) Axel Johnson, \$427,656.40, for construction, of houses; payments, including final payment, \$55,930.12; (b) (1948-49) Poole Construction Co., Ltd., \$64,598.23, for installation of water and sewage system; payments, including final payment, \$18,311.20.		
Sewage disposal system (ground services)	177,000 00	176,149 20
Expenditures on this project to date were \$184,136.70.		
Contracts: (a) Sparling-Davis Company Ltd., \$101,469.66, for construction of trunk sewer line; payments, \$87,370.65; (b) (1949-50) Underwood & McLellan, \$25,285, for engineering services; payments, \$4,368.50; to date, \$12,356.		
Remote transmitter and receiver station	394,000 00	393,325 13
Expenditures on this project to date were \$417,227.35.		
Contracts: (a) Christensen & MacDonald Ltd., \$217,685.43, for construction of receiver building; payments, \$174,556.93; (b) (1949-50) Christensen & MacDonald Ltd., \$297,337.57, for construction of transmitter building; payments, \$203,177.62; to date, \$226,145.62.		
Water supply	62,000 00	61,710 22
Contracts: (a) Canadian Johns-Manville Co., \$119,989.80, for supply of water pipe; payments, \$51,807.81; (b) Dominion Construction & Arlington Lumber Ltd., \$44,363.90, for construction of booster pump-house; payments, \$9,902.41.		
<i>British Columbia</i>		
Kamloops—Flood control	46,731 90	46,731 90
Contract (1949-50): British Columbia Bridge & Dredging Company Limited, \$108,482.23; payments, including final payment, \$44,583.89.		
Vancouver (Sea Island)—Direction finding station	501,000 00	500,149 20
Contract: cost plus fixed fee of \$127,000—Marwell Construction Co. Ltd., \$2,805,000; payments, \$500,149.20.		
<i>Northwest Territories</i>		
<i>Kittigazuit—</i>		
Camp and services	14,685 29	14,685 29
Expenditures on this project to date were \$133,500.50.		
Fuel storage	18,760 02	18,760 02
Expenditures on this project to date were \$28,140.03.		
Resolute Bay—Arctic accommodation	62,100 00	62,017 91
Expenditures on this project to date were \$398,089.91.		
Contracts: (a) cost plus fixed fee of \$4,500—The Tower Co. Ltd., \$49,798.20, for supply of prefabricated buildings; payment in full; (b) (1949-50) The Tower Co. Ltd., \$142,408.60, for supply and erection of prefabricated buildings; payments, \$10,140.70; to date, \$100,050.70.		

	Allotments	Expenditures
<i>Various</i>		
Bagotville, Que.—Hangar trusses	31,000 00	30,923 30
Mountain View, Ont.—Hangar trusses	49,000 00	48,564 54
Weston, Ont.—Hangar trusses	68,000 00	67,087 67
Gimli, Man.—Hangar trusses	50,000 00	49,749 26
Rivers, Man.—Hangar trusses	48,000 00	47,884 90
Calgary, Alta. (10 Repair Depot)—Hangar trusses	106,000 00	105,511 75
Calgary, Alta. (11 Supply Depot)—Hangar trusses	6,000 00	5,643 74
Vancouver (Sea Island)—Hangar trusses	21,000 00	20,370 03
Contract (in respect of 8 projects above): cost plus fixed fee of \$27,353—A. F. Byers Construction Co., Ltd., \$418,953; payments, \$375,735.19.		
<i>Miscellaneous</i>		
Prefabricated steel buildings	125,000 00	124,124 24
Contract: Stran Steel of Canada Ltd., \$246,373.20; payments, \$123,186.60.		
B Married quarters and schools—Payments to Central Mortgage and Housing Corporation	25,424,000 00	25,423,564 78
Conversion of barrack blocks and installation of wall storage cabinets ..	14,000 00	13,596 28
Contract: Bird Construction Co., Ltd., \$95,954.08, for project at Edmonton; payments, \$8,149.05.		
Power transformers for married quarters	2,772 00	2,772 00
Architectural and engineering expenses generally	469,000 00	468,450 11
Contracts: (a) Abra, Balharrie and Shore, \$40,000; architectural services re buildings; payments, \$20,929.51; (b) (1949-50) Barott, Marshall, Montgomery & Merrett, \$80,000; architectural services re hospital, fire hall, mess, signal building and control tower; payments, \$39,997; to date, \$47,200; (c) Barrott, Marshall, Montgomery & Merrett, \$110,150; architectural services re 9 buildings; payments, \$8,793.57; (d) (1949-50) Barott, Marshall, Montgomery & Merrett, \$56,500; architectural services re standard school; payments, \$29,388.81; to date, \$56,388.81 (amends reporting in Public Accounts 1949-50); (e) King, Coons, Phelan & Porter, \$30,000; architectural services re development of R.C.A.F. Station, North Bay, Ont.; payments, \$11,631.21; (f) Marani & Morris, \$50,000; architectural services re design, etc., of training school, Camp Borden, Ont.; payments, \$37,000; (g) Marani & Morris, \$90,000; architectural services re design of 7 buildings; payments, \$58,951.16; (h) (1949-50) Margison, Babcock & Associates Limited, \$80,932.21; engineering services re permanent hangars; payments, \$49,395.72; to date \$54,259.45; (i) Margison, Babcock & Associates Limited, \$144,000; engineering services re 3 buildings; payments, \$69,786.49; (j) (1949-50) Margison, Babcock & Associates Limited, \$120,400; engineering services re 4 buildings for general R.C.A.F. construction; payments, \$55,516.59; to date, \$100,916.59; (k) Nenniger & Chenevert, \$75,000; engineering services re construction of radio station; payments, \$38,209.21; (l) Nenniger & Chenevert, \$75,000; engineering services re construction of radio station; payments, \$31,852.81.		
Command allotments	145,000 00	144,386 52
Projects under \$5,000	92,000 00	91,898 15
Contract (1949-50): cost plus fixed fee of \$233—Poole Construction Co., Ltd., \$5,550, for supply and installation of piping and fitting between hydrants and mains, Fort St. John, B.C.; payments, \$580.66; to date, \$5,457.08.		
Land—Acquisition, easements, surveys, etc.	1,206,469 57	1,205,499 57
Contracts (1948-49): (a) Canadian Aviation Electronics, Limited, \$55,635.99; survey for radio sites; payments, including final payment, \$9,679; (b) Federal Electric Manufacturing Co., Ltd., \$132,223.80; electronic survey to select radio sites; payments, including final payment, \$23,725.84.		
Belle Ayre Developments Limited received \$68,320 for property on Cawthra Road, Long Branch, Ont.; John Omanique received \$38,953.50 for property at 7 Delaware Avenue, Ottawa.		
Land purchased through the Department of Transport—Uplands, Ont.: Samuel Froman, \$70,000; James A. Johnston and Margaret Jane		

	Allotments	Expenditures
<i>Miscellaneous—Concluded</i>		
<i>Land—Acquisition—Concluded</i>		
Johnston, \$45,000; Julius P. Langlotz, \$26,500; Royal Bank of Canada, attorney for Thomas Marcovitch, \$33,000; Harry R. McMenomy, \$45,000; W. W. Musson, \$31,500; Royal Bank of Canada, attorney for Michael Joseph Nolan, \$60,000; Jean Baptiste Potvin, \$35,235; Emmett Redmond, \$41,324; Calgary, Alta., (Currie Barracks): C. M. Howg and E. Howg, \$29,000 (50 per cent paid by Army Services); Namao, Alta.: R. W. Ackerman, \$40,000.		
Total Acquisition, Construction, etc.	41,883,258 00	41,851,842 59
C Maintenance and Repair of Properties	5,836,109 00	5,836,108 92
D Equipment, Stores and Supplies	108,095,004 00	108,094,996 18
E Communication Services	750,307 00	750,306 88
F Sundries	1,233,108 00	1,233,105 13
	<u>\$161,795,341 00</u>	<u>\$161,763,913 79</u>

These allotments were provided for the cost of combined equipment, supply and servicing requirements of the Royal Canadian Air Force (Regular), Royal Canadian Air Force (Reserve) and Royal Canadian Air Cadets, except costs especially provided for in other allotments.

A Fuel for heating and cooking, \$2,308,866.77; light and power, \$858,007.22; water, water rates, fire protection, \$170,386.21; sanitary services, \$91,439.76; freight and handling of coal, \$27,911.57; miscellaneous services, \$220,548.95; less receipts from sales credited to this allotment, \$18,966.26.

B This amount represented reimbursement to the Corporation for expenditures to the close of the fiscal year. Included in these expenditures were the following payments to contractors:

<u>Location and Contractor</u>	<u>Amount of Contract</u>	<u>Payments to date</u>
Bagotville, Que.		
G. Archambault Ltée	\$1,588,112 00	\$ 338,191 25
Bedard-Girard Ltd.	35,826 00	25,000 38
Plourde Raoul-Desbiens Pitre	116,171 90	44,200 50
Calgary, Alta. (Currie Field)		
Bird Construction Co., Ltd.	167,780 48	159,119 99
Henry Borger & Son Ltd.	31,576 58	28,418 92
Camp Borden, Ont.		
R. F. Booth Construction Ltd.	554,807 72	328,535 26
Hill-Clark-Francis, Ltd.	40,086 20	35,570 21
D. McQuiston	291,452 64	93,580 69
Mohon Construction Co. Ltd.	370,574 47	370,574 47
	33,622 20	33,622 20
Centralia, Ont.		
Stanley G. Brookes Ltd.	34,949 42	15,678 48
W. S. Fullerton Construction Co.	103,738 25	103,738 25
J. Alvin Keiller	101,770 98	96,682 43
Ontario Construction Co. Ltd.	31,470 18	31,470 18
Parker Construction	1,116,610 54	686,848 79
Sterling Construction Co. Ltd.	369,768 09	270,819 70
	31,298 49	31,298 49
Chatham, N.B.		
Eastern Woodworkers Ltd.	625,474 58	625,474 58
George Mabce	131,975 31	125,376 55
	58,960 05	56,012 05
Modern Construction Ltd.	59,533 48	33,126 09
Stirling Electric	506,078 28	452,563 59
B. A. Tozer & Son	36,220 00	36,220 00
	224,755 00	156,454 16
Clinton, Ont.		
Parker Construction	348,326 31	348,326 31
Sterling Construction Co. Ltd.	31,997 85	31,997 85
	138,279 56	91,526 04
Debert, N.S.		
Annapolis Valley Construction Co.	99,923 50	86,625 90

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Location and Contractor	Amount of Contract	Payments to date
Greenwood, N.S.		
Diamond Construction Co., Ltd.	631,777 59	631,777 59
Kenney Construction Co. Ltd.	48,827 92	48,827 92
Rosehall Nurseries Ltd.	409,749 68	305,426 50
Terminal Construction Co. Ltd.	34,687 34	34,687 34
	943,876 09	871,551 48
	68,916 80	60,474 42
Namao, Alta.		
Bennett & White of Edmonton, Ltd.	442,091 58	421,629 05
Bird Construction Co. Ltd.	1,769,383 00	463,600 68
Henry Berger & Son Ltd.	51,562 30	48,984 18
Hume & Rumble Ltd.	44,700 00	6,131 40
Shoquist-Wicklund Construction Co.	563,288 87	70,862 24
Sparling-Davis Co. Ltd.	127,265 38	45,311 81
Arthur A. Voice	29,776 00	19,898 10
North Bay, Ont.		
Sterling Construction Co. Ltd.	1,247,458 43	278,979 41
	61,020 10	28,422 96
	159,786 00	11,597 98
Rivers, Man.		
Claydon Co. Ltd.	410,738 80	303,043 64
J. S. Quinn Construction	67,794 67	67,794 67
Shoquist Construction Limited	177,258 75	153,164 16
	790,251 00	472,314 01
Rockcliffe, Ont.		
Stanley G. Brookes Ltd.	42,214 20	37,879 82
	49,900 00	27,372 12
Dibblee Construction Co. Ltd.	51,912 45	33,102 11
Alex I. Garvoek Ltd.	500,091 00	121,096 76
Hugh M. Grant & Co.	79,143 77	79,143 77
Hill-Clark-Francis, Ltd.	805,243 02	727,980 48
	1,956,686 57	382,070 96
Lightfoot Bros. Construction Co. Ltd.	140,408 03	80,187 91
St. Hubert, Que.		
Desourdy Construction Limited	643,550 00	536,823 29
Fortin & Lamothe Engr.	578,948 37	578,948 37
Armand Sciotte & Fils	38,646 45	26,623 08
	65,858 73	65,858 73
Sea Island, B.C.		
Christian and Allen	36,859 55	35,016 57
Maritime Construction Co. Limited	206,462 55	206,163 55
Pyke & White Construction Company	454,162 48	362,814 00
Summerside, P.E.I.		
Bayside Construction Co. Limited	932,338 17	922,924 33
Bryant Electric Co., Ltd.	34,220 33	31,220 33
Curran & Briggs, Ltd.	110,667 50	91,744 88
	52,670 42	39,205 55
Eastern Woodworkers Ltd.	725,985 05	653,383 55
Rosehall Nurseries Ltd.	29,100 00	2,025 00
M. F. Schurman Co. Ltd.	199,376 49	151,873 97
Trenton, Ont.		
R. A. Blyth	39,022 90	15,424 83
Demers Electric Co. Limited	49,297 82	32,872 51
Hill-Clark-Francis, Ltd.	1,714,065 02	1,116,901 88
Holdcroft Construction Co.	112,725 63	107,089 35
J. Mol Construction Co.	57,475 99	57,475 99
Ontario Construction Co. Ltd.	44,964 10	40,467 69
T. D. K. Rooney Construction	116,223 32	116,223 32
Russell Construction Co. Limited	963,718 25	897,959 10
	532,729 50	127,653 62
Winnipeg, Man.		
Benjamin Brothers	44,981 33	42,732 26
Bird Construction Co., Ltd.	312,351 24	292,361 19
Harris Construction Co. Ltd.	28,540 20	13,821 93
J. S. Quinn Construction	25,330 40	9,321 63

In addition to the payments to Central Mortgage and Housing Corporation, the following payments on contracts were made direct: (a) Main, Rensaa & Minsos, \$27,500, for engineering services at Whitehorse, Y.T.; payments, \$17,638.66; to date, \$26,897.99; (b) cost plus fixed fee of \$54,572—Poole Construction Co. Ltd., \$1,146,000, for construction of houses and installation of power distribution system at Whitehorse, Y.T.; payments, \$472,494.86; to date, \$1,041,569.65; (c) cost plus fixed fee of \$21,653—Poole Construction Co. Ltd., \$139,381.77, for construction of houses and installation of power distribution system at Fort Nelson, B.C.; payments, including final payment, \$236,199.74; (d) cost plus fixed fee of \$25,000—Terminal Construction Co. Ltd., \$565,000, for construction of houses at Goose Bay, Labrador; payments, \$53,293.47; to date, \$527,641.46.

C Details of firm price contracts of \$25,000 or over and cost plus contracts of \$5,000 or over for improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1950-51	Payments to date
<i>Newfoundland</i>			
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$1,310—Repairs to trusses in hangars, Goose Bay	\$ 20,000 00	\$ 7,401 54	\$ 7,401 54
Terminal Construction Co. Ltd.			
Cost plus fixed fee of \$1,300—Replacing heating unit, hangar No. 2, Goose Bay	30,764 98	3,326 27	30,764 98 (f)
<i>Nova Scotia</i>			
Diamond Construction Co. Ltd.			
Repairs to roads, Greenwood	39,384 31	33,921 40	39,384 31 (f)
Rodney Contractors Ltd.			
Painting of and repairs to hangars and buildings, Greenwood	35,960 00	35,960 00	35,960 00 (f)
<i>Prince Edward Island</i>			
Curran & Briggs, Ltd			
Installation of bulk gasoline storage and pumping equipment, Summerside	29,176 25	9,482 28	29,176 25 (f)
(\$4,017.17 charged to maintenance and repair of properties and \$15,676.80 to acquisition, construction and purchase of properties in 1949-50).			
J. O. Dougall Ltd.			
Exterior painting, all buildings, R.C.A.F. Station, Summerside	36,900 00	36,900 00	36,900 00 (f)
M. F. Schurman Co., Ltd.			
Repairs to buildings, painting, plastering, etc., Summerside	159,592 35	47,766 61	159,592 35 (f)
Repairs to under-floor structure, 3 barrack blocks, Summerside	88,080 00	14,068 95	88,080 00 (f)
<i>New Brunswick</i>			
Dexter Construction Limited			
Replacement and construction of concrete aprons and extension to drainage, R.C.A.F. Station, Chatham ..	136,603 36	116,548 70	116,548 70
Rayner Construction Limited			
Repairs to roads, No. 5 Supply Depot, Moncton	31,969 29	31,969 29	31,969 29 (f)
<i>Quebec</i>			
E. R. Casey Construction Company Ltd.			
Rehabilitation of buildings at station, St. Hubert ..	114,450 00	103,005 00	103,005 00
R. M. Clark Construction Co., Ltd.			
Renovation of Officers' mess, building No. 3, Lachine ..	38,900 00	4,484 70	4,484 70
Delphis Cote Limited			
Repairs to roofs of hangars and drill hall, St. Hubert ..	61,935 12	55,741 61	55,741 61
Douglas Bros. Limited			
Repairs to roofs of hangars, Bagotville	39,560 00	39,560 00	39,560 00 (f)
J. L. E. Price & Co. Ltd.			
Repairs to building No. 6, Lachine	25,797 00	2,579 70	25,797 00 (f)
Provincial Paving Co. Ltd.			
Repairs to roads, parking area and surface drainage, St. Hubert	126,083 50	8,908 74	8,908 74

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Contractor Project and Location	Amount of Contract	Payments 1950-51	Payments to date
<i>Ontario</i>			
Brennan Paving Co. Ltd.			
Repairs to substructures of 20 buildings, R.C.A.F. Station, Aylmer	36,157 42	1,893 60	36,157 42 (f)
W. C. Brennan Contracting Co. Ltd.			
Cost plus fixed fee of \$3,700—Repairs to substructures of buildings, R.C.A.F. Station, Aylmer	74,899 27	1,312 11	74,899 27 (f)
A. F. Byers Construction Co. Ltd.			
Cost plus fixed fee of \$2,700—Repairs to trusses in hangars, Aylmer	36,504 05	15,041 80	36,504 05 (f)
Cost plus fixed fee of \$2,790—Repairs to trusses, No. 6 Repair Depot, Trenton	30,950 93	4,152 09	30,950 93 (f)
Cost plus fixed fees of \$800 and \$730—Repairs to hangar roof trusses, Uplands, Ottawa (\$10,402.14 charged to Department of Transport, Vote 500)	36,975 94	19,402 14	36,975 94 (f)
Cobourg Flooring & Roofing Co.			
Re-roofing hangars, No. 6 Repair Depot, Trenton	42,310 00	32,457 15	32,457 15
Repairs to sub-floors in various buildings, No. 6 Repair Depot, Trenton	35,396 60	31,098 15	31,098 15
F. E. Cummings Construction Co. Ltd.			
Under-structural repairs to 5 buildings, R.C.A.F. Station, Rockcliffe	56,071 00	44,382 99	44,382 99
Doran Construction Company, Ltd.			
Renovation of site at Uplands, Ottawa	600,000 00	467,810 51	467,810 51
Cost plus fixed fee of \$28,500.			
J. O. Dougall Ltd.			
Exterior painting, all buildings, R.C.A.F. Station, Aylmer	38,900 00	5,640 50	38,900 00 (f)
Johnson Bros. Co. Ltd.			
Repairs to buildings, R.C.A.F. Station, Clinton	93,741 20	18,189 50	93,741 20 (f)
Repairs to roads, walks and parade square, R.C.A.F. Station, Clinton	38,360 88	6,536 09	38,360 88 (f)
H. J. McFarland Construction Company Limited			
Runway and road repairs, R.C.A.F. Station, Trenton	86,143 49	8,614 34	86,143 49 (f)
Repairs to runway and drainage system, Trenton	45,406 03	30,702 61	45,406 03 (f)
O'Leary's Limited			
Repairs to roads, runways and parade square, Rockcliffe	29,899 50	29,899 50	29,899 50 (f)
Gordon M. Ritchie & Co.			
Replacement of sub-floors and alterations to buildings, Clinton	113,449 00	50,868 00	50,868 00
Sterling Construction Co. Ltd.			
Repairs to under-floor substructures, 4 barrack blocks, Centralia	115,835 00	38,111 00	115,835 00 (f)
Youngman Construction Co.			
Repairs to under-floor substructure, barrack building, Camp Borden	26,175 00	2,175 00	26,175 00 (f)
<i>Manitoba</i>			
Bird Construction Co. Ltd.			
Cost plus fixed fee of \$1,900—Repairs to 36 buildings, Gimli	38,758 51	17,889 18	38,758 51 (f)
A. F. Byers Construction Co. Ltd.			
Repairs to under-floor structures, barrack buildings 53, 54 and 55, Joint Air School, Rivers	112,664 00	12,568 70	112,664 00 (f)
Maple Leaf Construction Ltd.			
Resurfacing roads and parking lots, Tactical Group Headquarters, Winnipeg	30,850 20	14,302 80	14,302 80
W. A. Moffat Co.			
Repairs to roofs, Canadian Joint Air Training Centre, Rivers	73,087 50	38,070 00	38,070 00
Taylor Painting & Decorating Co., Ltd.			
Exterior painting, various buildings, Canadian Joint Air Training Centre, Rivers	51,585 00	51,585 00	51,585 00 (f)

Contractor Project and Location	Amount of Contract	Payments 1950-51	Payments to date
<i>Saskatchewan</i>			
Brabant Bros. Ltd. Additional development of Saskatoon Airport (\$87,471.17 charged to Department of Transport, Vote 500)	215,000 00	115,206 29	127,735 12
Materials purchased for the contractor: Canada Cement Co. Ltd., portland cement, \$48,422.96.			
A. F. Byers Construction Co. Ltd. Cost plus fixed fee of \$570—Repairs to trusses in hangars, Saskatoon	8,700 00	8,413 89	8,413 89
Westeel Products Ltd. Repairing roofs of hangars and lean-tos of drill hall, Saskatoon	29,200 00	24,144 35	24,144 35
<i>Alberta</i>			
A. F. Byers Construction Co. Ltd. Cost plus fixed fee of \$1,549—Repairs to trusses in hangar and drill hall, Edmonton	24,277 87	2,839 18	24,277 87 (f)
Cost plus fixed fee of \$410—Repairs to trusses in hangar, Suffield	6,000 00	5,670 79	5,670 79
F. Doncaster Ltd. Repair understructure of barracks floor, Edmonton	36,002 55	1,000 00	36,002 55 (f)
Axel Johnson Construction Ltd. Exterior covering of hangars and warehouses, Namao ..	77,328 25	62,635 88	62,635 88
Poole Construction Co. Ltd. Renovation of buildings, Edmonton	55,572 50	25,845 50	55,572 50 (f)
Arthur A. Voice Repairs to roads, pathways, parking lots and catch basins, R.C.A.F. Station, Edmonton	27,829 50	21,926 18	21,926 18
<i>British Columbia</i>			
A. F. Byers Construction Co. Ltd. Cost plus fixed fee of \$500—Repairs to trusses in hangars, Patricia Bay	13,840 89	8,000 00	8,000 00
(f) Includes final payment.			
D This amount represents the cost of acquisition and maintenance of aircraft and engines, motor vehicles, clothing and necessities, barrack stores, ammunition and bombs, gasoline and oil, food supplies and miscellaneous stores and services.			
E Long distance tolls, \$150,045.15; telegrams and cables, \$29,788.05; exchange service, \$84,238.55; postage, \$79,376.26; teletype services and facilities, \$187,162.20; telephone facilities and maintenance, \$187,941.26; telephone repair and maintenance, \$10,184.96; other communication services, \$5,761.03; miscellaneous, \$15,809.42.			
F Education of dependent children, \$167,636.03; fees for special courses, \$266,444.71; maintenance grants, \$39,099.39; recruiting expenses, \$648,009.23; compensation for damages to property and injury to persons, \$9,908.86; legal fees and court costs, \$10,900.36; funeral expenses, \$4,570.16; miscellaneous, \$86,536.39.			

Allotments: Aerial Photographic Surveys

	Allotments	Expenditures
Pay and Allowances	196,110 00	196,109 22
Travel and Transportation	7,464 00	7,463 39
Freight and Express	400 00	399 00
Rental of Buildings and Properties	2 00	2 00
Operating Expenses of Properties	450 00	449 50
Maintenance and Repair of Properties	8 00	7 35
Equipment, Stores and Supplies	323,634 00	323,627 41
Communication Services	1,204 00	1,203 66
Sundries	966 00	964 73
	\$ 530,238 00	\$ 530,226 26

These allotments were provided for a portion of the costs pertaining to the operation of No. 408 Photographic Squadron which was employed in assisting the Department of Mines and Technical Surveys in the aerial mapping of northern areas of Canada. The portion of the cost of operation of the squadron paid from appropriations of that department amounted to \$940,000.

Revenues arising from services provided through the above expenditures amounted to \$89,480.48, from sale of photographs.

Allotments: Northwest Staging Route

	Allotments	Expenditures
Civil Salaries and Wages	1,021,398 00	1,021,397 04
A Pay and Allowances	2,667,898 00	2,667,897 47
B Travel and Transportation	235,864 00	235,863 33
C Freight and Express	222,975 00	222,974 68
D Operating Expenses of Properties	1,307,285 00	1,307,284 24

Acquisition, Construction and Purchase of Properties

British Columbia

Fort Nelson—

Married quarters, including services	68,000 00	67,489 85
Expenditures on this project to date were \$847,107.46.		

Alterations to buildings

Contract (1949-50): cost plus fixed fee of \$1,600—Poole Construction Co., Ltd., \$34,000; payments, nil; to date, \$33,733.69.

Fort St. John—Married quarters, including services	27,000 00	26,618 31
Expenditures on this project to date were \$502,931.04.		

Yukon

Watson Lake—Married quarters, including services	2,025 98	2,025 98
Expenditures on this project to date were \$167,906.57.		

Contract (1949-50) (in respect of married quarters Fort Nelson, B.C. and Watson Lake): cost plus fixed fee of \$3,500—Poole Construction Co., Ltd., \$76,160, for conversion of buildings; payments, \$1,540.98; to date, \$60,827.05.

Whitehorse—

Married quarters, including services	55,032 02	53,079 53
Expenditures on this project to date were \$1,087,168.58.		

Contracts (1948-49) (in respect of married quarters at Fort Nelson, B.C., Fort St. John, B.C. and Whitehorse): (a) cost plus fixed fee of \$126,350.20—Poole Construction Co., Ltd., \$2,653,399.65, for construction of houses; payments, \$297,158.13; to date, \$2,506,664.65; (\$124,988.72 recovered from Department of Transport and \$26,555.31 from Department of National Revenue); (b) Main & Rensaa, \$30,000, for engineering services; payments, \$2,726.19; to date, \$28,190.61.

Water supply	10,100 00	10,085 92
Expenditures on this project to date were \$63,289.97.		

Contract (1949-50): cost plus fixed fee of \$2,786.72—Poole Construction Co., Ltd., \$58,541.07; payments, including final payment, \$8,747.73.

Miscellaneous

Command allotments (Northwest Staging Route)	789 00	732 61
Projects under \$5,000	7,100 00	7,038 42
Total Acquisition, Construction, etc.	170,047 00	167,070 62
E Maintenance and Repair of Properties	517,810 00	517,809 18
F Equipment, Stores and Supplies	1,349,366 00	1,349,358 53
G Communication Services	55,654 00	55,653 46
H Sundries	21,925 00	21,923 69
	<u>\$7,570,222 00</u>	<u>\$7,567,232 24</u>

These allotments were provided for costs in respect of stations, units and detachments of the Northwest Staging Route and for a portion of the costs of Northwest Air Command Headquarters.

As at March 31, 1951, there were 130 salaried employees being paid from these allotments, of whom 2 were permanent and 128 temporary.

A Pay and allowances issued to service personnel, \$2,292,368.11; assigned pay, \$372,343.47; outfit allowances, \$3,185.89.

B Travelling expenses and allowances of civilian personnel, \$4,963.77; transportation warrants exclusive of transportation provided for transfers and on cessation of service, \$10,734.69; air transportation, \$25,599.70; transportation expenses for transfers and on cessation of service, including transportation of dependents, \$112,363.80; travelling and general allowance claims, service personnel, \$81,449.95; leave transportation, \$711.12; miscellaneous transportation, \$40.30.

C Freight and express on stores and equipment, \$222,715.18; demurrage, \$249; miscellaneous, \$10.50.

D Fuel for heating and cooking, \$1,303,754.57; freight and handling of coal, \$3,529.67.

E Details of firm price contracts of \$25,000 or over and cost plus contracts of \$5,000 or over for improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1950-51	Payments to date
<i>British Columbia</i>			
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$440—Repairing trusses and door guides of hangars, Fort Nelson	\$ 5,312 55	\$ 3,823 25	\$ 5,312 55 (f)
Cost plus fixed fee of \$400—Repairs to roof of hangar, Fort Nelson	5,508 63	478 25	5,508 63 (f)
Cost plus fixed fee of \$330—Repairs to exterior walls of hangar, Fort Nelson	6,874 26	34 82	6,874 26 (f)
Cost plus fixed fee of \$4,697—Repairs to buildings, Fort Nelson	98,765 00	38,661 79	71,024 76
Cost plus fixed fee of \$290—Repairs to exterior walls of hangars, Fort St. John	6,149 66	549 80	6,149 66 (f)
Cost plus fixed fee of \$400—Repairs to buildings and services, Fort St. John	6,276 88	1,592 28	6,276 88 (f)

Yukon

Northern Construction Company & J. W. Stewart Limited			
Replacing water main	50,211 00	5,609 16	5,609 16
Poole Construction Co., Ltd.			
Cost plus fixed fee of \$800—Repairs to buildings, Aishihik	15,247 97	523 15	15,247 97 (f)
Cost plus fixed fee of \$1,050—Repairs to buildings Aishihik	19,724 57	1,534 40	19,724 57 (f)
Cost plus fixed fee of \$730—Repairs to buildings, Snag	17,846 61	2,637 49	17,846 61 (f)
Cost plus fixed fee of \$530—Repairs to exterior walls of hangar, Watson Lake	10,043 57	93 31	10,043 57 (f)
Cost plus fixed fee of \$4,090—Repairs to buildings, Watson Lake	65,298 18	26,666 33	61,162 29
Cost plus fixed fee of \$1,883—Repairs to buildings, Watson Lake	24,285 82	2,037 92	24,285 82 (f)
Cost plus fixed fee of \$2,927—Repairs to buildings, Whitehorse	61,436 19	266 62	61,436 19 (f)
Cost plus fixed fee of \$1,600—Renovating and replacing storm water outfall line, Whitehorse	27,058 65	4,205 27	27,058 65 (f)
Cost plus fixed fee of \$7,950—Rehabilitation of buildings, Whitehorse	173,851 28	4,201 03	173,851 28 (f)

General

Poole Construction Co., Ltd.			
Cost plus fixed fee of \$5,600—Repairs to aerodromes, Fort Nelson, Whitehorse, Watson Lake	117,600 00	70,733 58	75,850 38
(f) Includes final payment.			

F This amount represents the cost of maintenance of aircraft and engines, acquisition and maintenance of motor vehicles, clothing and necessities, barrack stores, gasoline and oil, food supplies and miscellaneous stores and services.

G Long distance tolls, \$11,018.51; telegrams and cables, \$926.68; exchange service, \$1,225.05; postage, \$2,912.75; teletype services and facilities, \$23,066.29; telephone repairs and maintenance, \$13,867.77; telephone facilities and maintenance, \$2,632.41; miscellaneous, \$4.

H Education of dependent children, \$10,404.97; compensation for damages to property, \$1,072.60; miscellaneous, \$10,446.12.

Allotments: Search and Rescue

	Allotments	Expenditures
A Pay and Allowances	877,565 00	877,564 77
B Travel and Transportation	12,058 00	12,057 32
C Equipment, Stores and Supplies	1,514,588 00	1,514,580 43
D Communication Services	15,720 00	15,719 29
Sundries	18,981 00	18,979 03
	<u>\$2,438,912 00</u>	<u>\$2,438,900 84</u>

These allotments were provided for costs pertaining to the Air Search and Rescue Organization maintained by the Royal Canadian Air Force for the express purpose of searching for lost aircraft or surface vessels and assisting those in distress.

- A Pay and allowances issued to service personnel, \$752,497.85; assigned pay, \$122,574.42; outfit allowances, \$2,492.50.
- B Travelling and general allowance claims, service personnel, \$11,195.54; transportation warrants exclusive of transportation provided for transfers and on cessation of service, \$4.10; transportation expenses for transfers and on cessation of service, including transportation of dependents, \$849.38; air transportation, \$8.30.
- C This amount represents the cost of acquisition and maintenance of aircraft and engines, motor vehicles, clothing and necessities, barrack stores, gasoline and oil, food supplies and miscellaneous stores and services.
- D Long distance tolls, \$204.90; telegrams and cables, \$6.71; exchange service, \$185.45; postage \$169.37; teletype services and facilities, \$15,091.87; telephone facilities and maintenance, \$40.34; telephone repair and maintenance, \$20.65.

GENERAL

Allotted from Vote 104, Salaries, etc. (Department of Finance).....	\$1,275,000 00
Expenditures.....	nil

This allotment was provided to supplement Vote 202 in connection with the general salary increases but was not required as sufficient funds were available.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	\$ 105,893 50
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Details of awards under the above statutory authority are shown in the statement entitled Payment of Damage Claims on page N-51.

DEFENCE RESEARCH AND DEVELOPMENT

Votes 203, 602 and The Defence Appropriation Act, 1950, Defence Research and Development, subject to allocation by the Treasury Board, and to authorize total commitments for this purpose of \$34,283,161, including authority notwithstanding Section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year of \$25,915,361 and commitments for future years of \$8,367,800 against which commitments it is estimated that actual expenditure in 1950-51 will not exceed

	Allotments	Expenditures
Defence Research Board	12,678,635 00	11,924,147 67
Army Services	1,486,188 00	1,438,422 04
Naval Services	1,089,288 00	953,252 34
Air Services	9,661,200 00	9,099,508 94
	<u>\$ 24,915,361 00</u>	<u>\$ 23,415,330 99</u>

These allotments were provided for costs pertaining to the operation and activities of the Defence Research Board which was established to carry out such duties in connection with research relating to the defence of Canada and the development of, and improvement to, service equipment and material as the Minister may assign to it, and to advise the Minister on all matters relating to scientific, technical and other research and development which affect national defence. They also provided for the cost of certain research and development projects undertaken by the technical branches of the Armed Services.

As at March 31, 1951, there were 1,375 salaried employees being paid from this vote, of whom 260 were permanent and 1,115, temporary.

Allotted from Vote 104, Salaries, etc. (Department of Finance).....	\$ 140,000 00
Expenditures.....	nil

This allotment was provided to supplement Vote 203 in connection with the general salary increases but was not required as sufficient funds were available.

GENERAL SERVICES

Vote 204 Grants to Military Associations, Institutes and Others, as detailed in the Estimates

	Estimates	Allotments	Expenditures
A Rifle Associations—			
Dominion of Canada	60,000 00	60,000 00	60,000 00
Ontario	3,400 00	3,400 00	3,400 00
Quebec	2,500 00	2,500 00	2,500 00
Nova Scotia	1,600 00	1,600 00	1,600 00
New Brunswick	1,250 00	1,250 00	1,250 00
Prince Edward Island	800 00	800 00	800 00
Manitoba	1,500 00	1,500 00	1,500 00
British Columbia	1,500 00	1,500 00	1,500 00
Alberta	1,500 00	1,500 00	1,500 00
Saskatchewan	1,100 00	1,100 00	1,100 00
National Defence Headquarters	200 00	200 00	200 00
B Military, Service Associations—			
Royal Canadian Armoured Corps Association	5,000 00	5,000 00	5,000 00
Royal Canadian Artillery Association	10,000 00	10,000 00	10,000 00
Military Engineers Association of Canada	3,500 00	3,500 00	3,500 00
Canadian Signals Association	3,500 00	3,500 00	3,500 00
Canadian Infantry Association	11,000 00	11,000 00	11,000 00
Royal Canadian Army Service Corps Association	3,500 00	3,500 00	3,500 00
Defence Medical Association of Canada	2,625 00	2,625 00	2,625 00
Defence Dental Association of Canada	1,875 00	1,875 00	1,875 00
Royal Canadian Ordnance Corps Association	2,000 00	2,000 00	2,000 00
Royal Canadian Electrical and Mechanical Engineers Corps Association	3,500 00	3,500 00	3,500 00
Royal Canadian Army Pay Corps Association	1,875 00	1,875 00	1,875 00
Canadian Intelligence Corps Association	1,875 00	1,875 00	1,875 00
United Services Quarterly	1,750 00	1,750 00	
B Military, United Services Institutes and Others—			
Royal Canadian Military Institute	2,000 00	2,000 00	2,000 00
United Services Officers' Club of Charlottetown	200 00	200 00	200 00
United Services Institute of Manitoba	500 00	500 00	500 00
Alberta Military Institute	500 00	500 00	500 00
United Services Institute of Vancouver	500 00	500 00	500 00
United Service Institute of Regina	500 00	500 00	500 00
Royal Military College Club of Canada	300 00	300 00	300 00
Military Institute of Saskatoon	300 00	300 00	300 00
United Services Institute of Nova Scotia	500 00	500 00	500 00
United Services Institute of Vancouver Island	500 00	500 00	500 00
Quebec Military Institute	500 00	500 00	500 00
Moose Jaw Military Institute	300 00	300 00	300 00
United Services Institute of New Brunswick	300 00	300 00	300 00
Military Institute, Military District No. 1	400 00	400 00	400 00
Edmonton United Services Institute	500 00	500 00	500 00
Kingston United Services Institute	300 00	300 00	300 00
Montreal United Services Institute	500 00	500 00	500 00
Lake of the Woods United Services Institute	200 00	200 00	200 00
Hamilton and District Officers' Institute	1,000 00	1,000 00	1,000 00
United Services Institute of Chilliwack	200 00	200 00	200 00
Prince Albert United Services Institute	200 00	200 00	200 00
Naval Officers' Association	10,000 00	10,000 00	10,000 00
Royal Roads Ex-Cadet Club	300 00	300 00	300 00
Royal Canadian Air Force Association	15,000 00	15,000 00	15,000 00
Air Cadet League of Canada	40,000 00	40,000 00	40,000 00
	<u>\$ 202,850 00</u>	<u>\$ 202,850 00</u>	<u>\$ 201,100 00</u>

A These grants are for the purpose of encouraging and promoting interest in rifle shooting, including assistance to the Dominion of Canada Rifle Association in defraying expenses of annual competitions.

B Grants are to assist the various Service Associations and Institutes.

Vote 205 War Museum and erection of Headstones in Canada

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	14,180 00	14,430 00	14,316 00
A Purchase and erection of headstones in Canada	30,000 00	33,000 00	32,182 01
B Sundries—Museum materials and supplies	4,160 00	910 00	509 01
	<u>\$ 48,340 00</u>	<u>\$ 48,340 00</u>	<u>\$ 47,007 02</u>

As at March 31, 1951, there were 5 temporary salaried employees being paid from this vote.

A The Canadian Agency, Imperial War Graves Commission is authorized to provide and erect headstones on, and arrange for maintenance of, the graves in Canada of members of His Majesty's forces whose deaths result from service in the 1914-18 or the 1939-45 Wars. P.C. 118/4888, October 12, 1950, extended the provisions of P.C. 3509, August 29, 1947, and P.C. 852, March 2, 1948, until August 31, 1953, except that the amounts paid were increased from \$50 to \$75 per grave.

B This amount was provided for the care and maintenance of war trophies and other military exhibits at the Canadian War Museum, Public Archives, Ottawa.

Vote 206 Battlefields Memorials

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	12,230 00	12,757 00	12,644 03
Operating Expenses of Properties	23,500 00	22,973 00	18,967 38
Repairs and Upkeep of Buildings and Works	24,200 00	24,200 00	20,595 17
Sundries	5,000 00	5,000 00	4,903 10
	<u>\$ 64,930 00</u>	<u>\$ 64,930 00</u>	<u>\$ 57,109 68</u>

This vote was provided for expenses in connection with the Canadian Battlefields Memorials in France and Belgium.

As at March 31, 1951, there were 2 temporary salaried employees being paid from this vote.

The Canada Prize Act, c. 25, 1950.....\$ 559,643 24

This Act provides for the distribution of Canada's share of the proceeds of Prize captured by the nations of the Commonwealth during World War 2.

Canada's share was derived from: (a) moneys paid to Canada under the Prize Act, 1948, of the United Kingdom, \$2,028,985.08, in the current fiscal year, and (b) moneys paid into the Consolidated Revenue Fund from the proceeds of sale of cargoes and of insurance in respect of two enemy vessels taken as Prize in Canada, \$559,643.24, and was distributed as follows: Canadian Naval Service Benevolent Trust Fund, \$1,760,267.25, and Royal Canadian Air Force Benevolent Fund, \$828,361.07.

Expenditure of \$559,643.24 made under the above authority represents that portion of receipts which had been credited to the Consolidated Revenue Fund in previous fiscal years.

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.\$ 17,097 46**PENSIONS AND OTHER BENEFITS****Votes 207 to 212 Civil Pensions**

	Estimates	Expenditures
207 Robert Allen	193 00	192 50
208 Walter Pettipas	516 00	515 90
209 Florence Walker	360 00	360 00
210 Michael Mountain	420 00	420 00
211 Mrs. Mary Whittington	200 00	200 00
212 Mrs. Eleanor F. Nixon	1,283 00	1,287 55
	<u>\$ 2,977 00</u>	<u>\$ 2,975 95</u>

These pensions are provided as compensation to: former civilian employees of the Department who sustained injuries in the performance of their duties which resulted in permanent disability; families of former civilian employees who were killed in the discharge of their duties; and to the family of a former member of permanent service personnel ineligible for military pension.

Vote 213 To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payment to their dependents of amounts equal to the amounts such dependents would have received under the Pension Act as amended had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependents under insurance contracts which were effected on the lives of such members of the Royal Canadian Air Force by or at the expense of the civilian organizations....		9,138 00
Expenditures.....	\$	2,141 19

Annuity to the Widow of the late Honourable Norman McLeod Rogers, c. 47, 1940.....	\$	2,500 00
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The Defence Services Pension Act, c. 32, 1950—Payments under Parts I—IV.....	\$4,977,982 84
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This statutory appropriation is provided for payment of pensions granted under Parts I—IV of the Act, to officers and men of the Permanent Services and to dependents of deceased officers. Ranks below that of Warrant Officer Class 2 or the equivalent are eligible for pensions on a non-contributory basis, which cease on the death of the recipient. The pay and allowances of officers and warrant officers or the equivalent are subject to deductions for pensions, for which their dependents are also eligible. These deductions are credited to Ordinary Revenue—Miscellaneous. On March 31, 1951, 3,452 pensions were in issue, of which 382 were in respect of dependents of deceased officers. A distribution by services follows: Army, \$3,753,402.62; Naval, \$538,064.09; Air, \$686,516.13.

Details in respect of pensions under Part V of The Defence Services Pension Act, c. 32, 1950, are given under Permanent Services Pension Account—see Open Accounts further on in this section.

The Defence Services Pension Act, c. 32, 1950—Transfers of Pension Contributions.....	\$	32,398 99
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Part V of The Defence Services Pension Act, c. 32, 1950, provides for pensions for members of the Permanent Services and for their dependents. Contributions to the previous plan, which was known as The Defence Services Pension Act, Parts I—IV, were made in the form of pay deductions and credited to Ordinary Revenue, and, as the act provides for the voluntary transfer of a contributor from the old to the new pension plan with full credit for his previous contributions, it was necessary to provide the above amount for transfers of such contributions to the Permanent Services Pension Account—see Open Accounts further on in this section. A distribution by services follows: Army, \$3,577.57; Air, \$28,821.42.

Votes 214 and 603 The Defence Services Pension Act, c. 32, 1950—Government's contribution to the Permanent Forces Pension Fund.....	11,974,766 00
Expenditures.....	\$ 11,974,766 00

This vote was provided for the Government's contribution for the fiscal year 1950-51 representing one and two-thirds of the current contributions by Permanent Services personnel to the Permanent Services Pension Account (see under Open Accounts further on in this section) in respect of Part V of The Defence Services Pension Act, c. 32, 1950. Amounts in respect of the various Services were: Army, \$5,620,727.49; Naval, \$2,105,997.51; Air, \$4,248,041.

LOANS, INVESTMENTS AND ADVANCES
HOUSING PROJECTS

Vote 821 To authorize the Minister of National Defence, on transfer to the Department of National Defence of works or buildings, or both, constructed or converted by Central Mortgage and Housing Corporation for the said Department, to assume the obligation of the Corporation to re-pay advances made to it in respect of the works and buildings so transferred, together with interest, in accordance with the terms of the relevant debentures delivered by Central Mortgage and Housing Corporation as evidence of the obligation, the Corporation to be fully discharged from the said obligation to the extent that it is so assumed.....\$	1 00
Expenditures.....	nil

The above authority was not utilized as T.B. 404920, March 30, 1951, authorized payments to Central Mortgage and Housing Corporation for expenditures made or to be made for the period ending March 31, 1951, chargeable to the 1950-51 National Defence Appropriation.

Payment of Damage Claims

This statement covers claims for damage to property and persons, mainly in connection with Government owned vehicles, and includes payments made under authority of Treasury Board and minor payments not requiring approval of the Board, as well as awards by the Exchequer Court. Individual payments of \$1,000 or over and Exchequer Court Awards totalling \$1,000 or over are listed below.

Payee	Particulars	Authority	Amount
ARMY SERVICES			
Jointly to—			
Andrew, Pearl	Damages to persons and property	Exchequer Court Award	1,841 30
Gurney, Unsworth			
McGee, Josephine			
McGee, Marjory			
Swallow, Mary Ann			
Jointly to—			
Cody, Mervin J.	Costs allowed re accident ..	Exchequer Court Award	500 00
Hajdik, Rose			
Tim, Lee Soon			
Yuen, Chong Lee			
Cody, Mervin J.	Injured by Government owned vehicle	Exchequer Court Award	126 00
Hajdik, Rose	Injured by Government owned vehicle	Exchequer Court Award	5,289 15
Tim, Lee Soon	Injured by Government owned vehicle	Exchequer Court Award	426 00
Yuen, Chong Lee	Damages to property	Exchequer Court Award	2,055 64
Jointly to—			
Bailey, Thomas A.	Costs allowed re accident ..	Exchequer Court Award	753 33
Schell, Wesley			
Bailey, Thomas A.	Compensation for death of son	Exchequer Court Award	2,250 00
Schell, Wesley	Compensation for injuries to son	Exchequer Court Award	1,859 27
Berryman, Sergeant D. J.	Injured while on duty with Reserve Force	P.C. 49/3988, August 17, 1950	1,046 50
Buchanan, Ross L. C.	Injured by Government owned vehicle	Exchequer Court Award	6,578 97
Budd, Albert G.	Injured by Government owned vehicle	Exchequer Court Award	14,195 74
Bulmer, Earl	Damages to property	T.B. 391770, July 6, 1950	1,255 41
Clement, Hector	Injured by Government owned vehicle	Exchequer Court Award	2,614 40
Davis, Ella	Injured by Government owned vehicle	T.B. 401461, February 2, 1951	1,417 87

<u>Payee</u>	<u>Particulars</u>	<u>Authority</u>	<u>Amount</u>
ARMY SERVICES— <i>Concluded</i>			
Duquette, A. P.	Damages to property	T.B. 393816, August 24, 1950	1,211 30
Fagin, Richard	Damages to property	Exchequer Court Award	1,233 19
Flynn, Agnes	Injured by Government owned vehicle	T.B. 401461, February 2, 1951	2,193 10
Gervais, Cesaire	Costs allowed re accident ..	Exchequer Court Award	2,315 06
Herz, Alfred E.	Damages to property	T.B. 390421, June 23, 1950	1,181 52
Medwid, Peter B.	Compensation for death of son	T.B. 393815, August 24, 1950	1,500 00
Moreau, Jean Baptiste	Compensation for injuries to son	P.C. 63/3411, July 14, 1950	5,000 00
Nadeau, Elzire	Injured by Government owned vehicle	Exchequer Court Award	8,903 55
Nadeau, Elzire and Victor ...	Costs allowed re accident ..	Exchequer Court Award	857 15
Nadeau, Orise	Injured by Government owned vehicle	Exchequer Court Award	500 00
Nadeau, Victor	Damages to person and property	Exchequer Court Award	466 93
Rawn, John A.	Damages to person and property	Exchequer Court Award	14,332 53
Rawn, John A. and Myrtle E..	Costs allowed re accident ..	Exchequer Court Award	721 34
Rawn, Myrtle E.	Injured by Government owned vehicle	Exchequer Court Award	2,652 62
Root, Bertha	Injured by Government owned vehicle	Exchequer Court Award	6,000 00
Root, Bertha and Sidney ...	Costs allowed re accident ..	Exchequer Court Award	1,225 00
Root, Lucille	Injured by Government owned vehicle	Exchequer Court Award	500 00
Root, Richard	Injured by Government owned vehicle	Exchequer Court Award	3,200 00
Root, Sidney	Special damages resulting from accident	Exchequer Court Award	504 28
Township of St. Vincent, Ont..	Damages to property	P.C. 41/2622, May 25, 1950	1,500 00
Salvage Association, London .	Damages to vessel <i>Eugenia Chandris</i>	P.C. 30/3500, July 24, 1950	1,637 02
Sargant, Jack	Compensation for injuries ..	Exchequer Court Award	3,000 00
Surgant, William G.	Special damages and costs allowed re accident	Exchequer Court Award	919 11
Supertest Petroleum Corpora- tion Limited	Damages to property	T.B. 402545, March 8, 1951	2,075 26
Timoshenko, Edna, Nicholas and Richard	Compensation for injuries ..	P.C. 89/4244, August 31, 1950	9,000 00
Waeffler, Trudy	Injured by Government owned vehicle	T.B. 402427, March 13, 1951	1,181 10
Sundry awards of less than \$1,000 each (589)	{	Exchequer Court Awards	5,521 99
		Other authorities	55,274 97
			176,816 60
NAVAL SERVICES			
Dauphinee, Charles W., Dewey, F., and James H.	Damages to property	Exchequer Court Award	2,200 00
Sundry awards of less than \$1,000 each (100)	{	Exchequer Court Awards	700 00
		Other authorities	9,211 28
			12,111 28

DEPARTMENT OF NATIONAL DEFENCE

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Payee	Particulars	Authority	Amount
AIR SERVICES			
Bergeron, Laurent	Injured by Government owned vehicle	Exchequer Court Award	5,000 00
Cooper, Charles and Sons	Damages to cargo re S.S. <i>Raby Castle</i>	T.B. 395475, September 20, 1950 ..	1,148 33
Lowder, Ada, Estate of	Damages to property	T.B. 395250, September 20, 1950 ...	2,500 00
Omond, Peter	Injured by Government owned vehicle	Exchequer Court Award	6,400 95
Scott, Ernie and Kathleen ...	Damages to property	T.B. 391533, August 9, 1950	1,000 00
Southwold, Township of	Damages to property	P.C. 4710, December 3, 1947	1,489 94
Sundry awards of less than \$1,000 each (107)	{	Exchequer Court Awards	250 00
		Other authorities	11,918 58
			<u>29,707 80</u>
DEFENCE RESEARCH BOARD			
Westcott, William J.	Damages to property	T.B. 402285, March 2, 1951	1,344 81
Sundry awards of less than \$1,000 each (9)		Other authorities	599 76
			<u>1,944 57</u>
Total			<u>\$ 220,580 25</u>

A recapitulation of these payments follows:

	Exchequer Court Awards	Other Authorities	Total
Army Services	91,342 55	85,474 05	176,816 60
Naval Services	2,900 00	9,211 28	12,111 28
Air Services	11,650 95	18,056 85	29,707 80
Defence Research Board		1,944 57	1,944 57
	<u>\$ 105,893 50</u>	<u>\$ 114,686 75</u>	<u>\$ 220,580 25</u>

REVENUES

Comparative Summary

	1950-51	1949-50
ARMY, NAVAL AND AIR SERVICES		
Ordinary Revenue—		
A Return on Investments	783 42	873 40
B Privileges, Licences and Permits	1,180,520 78	1,442,754 17
C Proceeds from Sales	711,388 76	554,102 14
D Services and Service Fees	610,219 77	480,093 75
E Refunds of Previous Years' Expenditure	1,023 00	562 55
F Miscellaneous	397,458 56	863,303 52
Total Ordinary	<u>2,901,394 29</u>	<u>3,341,689 53</u>
Special Receipts—		
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	<u>1,199,333 33</u>	<u>482,081 84</u>
Total (Army, Naval and Air Services)	<u>4,100,727 62</u>	<u>3,823,771 37</u>

DEFENCE RESEARCH BOARD

	1950-51	1949-50
Ordinary Revenue—		
H Privileges, Licences and Permits	57,626 34	51,627 14
I Proceeds from Sales	62,992 08	40,028 46
J Services and Service Fees	163 53	574 12
K Miscellaneous	422 53	3,477 39
Total Ordinary	121,204 48	95,707 11
Special Receipts—		
L Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	31,186 15	11,331 51
Total (Defence Research Board)	152,390 63	107,038 62
Grand Total	\$4,253,118 25	\$3,930,809 99

Details

	Army	Naval	Air	Total
ARMY, NAVAL AND AIR SERVICES				
Ordinary Revenue—				
A Return on Investments:				
Interest payments from Saskatchewan Power Commission in respect of outstanding balances on loan and on agreement of sale			783 42	783 42
				783 42
B Privileges, Licences and Permits:				
Rental of land and buildings	33,138 91	31,260 88	27,972 27	92,372 06
Rental of quarters	528,075 13	11,008 98	459,520 14	998,604 25
Miscellaneous rentals and permits	17,995 63	11,066 91	60,481 93	89,544 47
				1,180,520 78
C Proceeds from Sales:				
Materials and supplies	139,965 28	9,622 76	147,261 31	296,849 35
Meals	590 08	212 42	157,457 29	158,259 79
Photographs	271 59	754 03	89,480 48	90,506 10
Refuse	2,766 22	144 31	4,727 50	7,638 03
Miscellaneous	2,933 06	108 95	143,219 55	146,261 56
Percentage charges on stores		5,176 51	6,697 42	11,873 93
				711,388 76
D Services and Service Fees:				
Commissions on telephones	9,295 36	1,404 24	10,786 23	21,485 83
Airport service charges and landing fees		12,008 35	135,427 61	147,435 96
Laundry services	6,654 90	16,878 24	77,416 62	100,949 76
Cadets' fees—Service Colleges	24,900 00	64,373 20		89,273 20
Labour charges	11,015 65	11,813 47	1,250 41	24,079 53
Receipts from wireless stations	80,639 10			80,639 10
Miscellaneous services and fees	41,925 85	4,318 92	100,111 62	146,356 39
E Refunds of Previous Years' Expenditure	476 76	66 85	479 39	1,023 00
				1,023 00
F Miscellaneous:				
Repayment for damages to barrack, camp and hospital equipment	1,625 92	99 63	2,791 90	4,517 45
Purchase of discharge	14,187 00	12,927 50	16,944 53	44,059 03
Pension contributions, The Defence Services Pension Act, Parts I—IV	144,777 43	20,813 22	83,763 02	249,353 67
Premium on foreign exchange transactions	37 72	11,493 74	1,315 39	12,846 85
Sundries	2,083 14	65,754 07	18,844 35	86,681 56
				397,458 56
Total Ordinary				2,901,394 29

DEPARTMENT OF NATIONAL DEFENCE

N-55

	<u>Army</u>	<u>Naval</u>	<u>Air</u>	<u>Total</u>	
ARMY, NAVAL AND AIR SERVICES— <i>Concluded</i>					
Special Receipts—					
G Refunds of Previous Years' War, Demobilization and Reconversion Expenditures:					
Miscellaneous	206,706 69	132,024 17	860,602 47	1,199,333 33	1,199,333 33
Refunds under Air Services consist mainly of unused balances of advances made to the Government of the United States in connection with the purchase of United States War Reserve Stocks.					
Total (Army, Naval and Air Services)					<u>\$4,100,727 62</u>

Certified correct.

C. M. DRURY,
Deputy Minister of National Defence.

DEFENCE RESEARCH BOARD

Ordinary Revenue—

H Privileges, Licences and Permits: Rental of quarters	57,626 34
I Proceeds from Sales: Materials and supplies, \$5,803.22; meals, \$56,783.86; miscellaneous, \$405 ..	62,992 08
J Services and Service Fees	163 53
K Miscellaneous	422 53
Total Ordinary	<u>121,204 48</u>

Special Receipts—

L Refunds of Previous Years' War, Demobilization and Reconversion Expenditures: Refund of unexpended balance of Extramural Research Grants, \$5,556.83; miscellaneous, \$25,629.32	31,186 15
Total (Defence Research Board)	<u>\$ 152,390 63</u>

Certified correct.

O. M. SOLANDT,
Chairman, Defence Research Board.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[3] Other Loans and Investments				
(b) <i>To United Kingdom and Other Governments—</i>				
General Advances:				
A Norway	2,063 50		1,015 53	1,047 97
A United Kingdom	11,831 39	3,177 20	11,831 39	3,177 20
A United States of America	25,492 24	14,853 15	24,603 21	15,742 18
	39,387 13	18,030 35	37,450 13	19,967 35
(d) <i>Miscellaneous—</i>				
B Saskatchewan Power Commission ...	23,033 83		2,609 57	20,424 26
	<u>\$ 62,420 96</u>	<u>\$ 18,030 35</u>	<u>\$ 40,059 70</u>	<u>\$ 40,391 61</u>

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(b) <i>Notes and Other Obligations payable on Demand—</i>				
C Korean Won		262 50	525 00	262 50
(d) <i>Outstanding Cheques and Warrants—</i>				
D National Defence Relief Vouchers ..	1,148 00			1,148 00
E Outstanding Imprest Account Cheques—National Defence	8,661 95	191 26	561 57	9,032 26
	<u>9,809 95</u>	<u>453 76</u>	<u>1,086 57</u>	<u>10,442 76</u>

[11] Deposit and Trust Accounts

(c) <i>Miscellaneous—</i>				
F British Admiralty—				
Pensions Deductions	11,607 66	9,905 58	4,596 47	6,298 55
G Deductions and Pay—				
Prisoners of War	135,537 00	192 22		135,344 78
H Estates—Armed Services ..	125,802 58	151,298 57	169,800 05	144,304 06
I Extramural Research Grants—				
Defence Research Board	148,264 15	659,068 44	1,336,943 56	826,139 27
J McKee Trophy Fund	1,043 00		30 00	1,073 00
K Royal Canadian Naval College Trust Fund	5,673 18	9,226 84	9,229 59	5,675 93
L Royal Military College Cadets Trust Fund	5,880 66	47,084 20	69,420 09	28,216 55
M Strathcona Trust Fund	500,000 00			500,000 00
N Unclaimed Wages—				
Government Agencies	17,269 75			17,269 75
O United Kingdom Prisoners of War Trust Account	674 47	208 39		466 08
P Contractors' Securities—Cash—				
National Defence	1,263,257 44	850,287 32	222,945 92	635,916 04
	<u>2,215,009 89</u>	<u>1,727,271 56</u>	<u>1,812,965 68</u>	<u>2,300,704 01</u>

[12] Insurance, Pension and Guaranty Accounts

(c) <i>Pension and Retirement Funds—</i>				
Q Permanent Services Pension Account	45,342,956 92	1,117,146 77	22,320,682 40	66,546,492 55

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[13] Deferred Credits				
R Pay-list Deductions—National Defence	798,678 99	1,812,102 58	1,997,045 52	983,621 93
[14] Sundry Suspense Accounts				
S (a) Defence Equipment Replacement Account (Defence Appropriation Act, 1950, Section 3)		19,885,625 00	195,417,216 00	175,531,591 00
(c) Miscellaneous—				
T Loan Subscribers in Arrears	1,699 62	18,206 76	18,051 31	1,544 17
U National Defence Suspense	722,041 65	2,416,913 01	1,970,359 35	275,487 99
V Naval Service Headquarters Canteen	1,970 98	125 00		1,845 98
W Permanent Services Deferred Pay ..	501,930 51	185,048 14	267,912 82	584,795 19
X Relief Allowances—Suspense	7,907 90			7,907 90
Y Unclaimed Cheques Suspense	139,210 01	13,263 55	12,683 97	138,630 43
Z Unclaimed Drafts Suspense	3,887 83	16 82	257 69	4,128 70
ZA Replacement of Materiel, Section 11 National Defence Act			1,776 24	1,776 24
	1,378,648 50	22,519,198 28	197,688,257 38	176,547,707 60
	\$ 49,745,104 25	\$ 27,176,172 95	\$223,820,037 55	\$246,388,968 85

A During World War 2, stores were issued and services rendered to the Governments of the United Kingdom, the British Commonwealth and allied countries under authority of War Appropriation Acts. The account for Norway was under this authority and the credit represents a further repayment.

Current transactions in respect of the Governments of the United Kingdom and the United States are under the authority of the Appropriation Acts, and various Order in Council and Treasury Board authorities which limit the outstanding debit balances.

B P.C. 5595, June 30, 1942, authorized a loan of \$23,000 to the Saskatchewan Power Commission in connection with additional installation at Swift Current, Sask., repayable in thirty equal semi-annual payments of principal and interest (at 3½ per cent per annum). The balance outstanding at March 31, 1951, is \$12,223.31.

P.C. 4996, June 21, 1943, authorized the sale of the Kenaston-Davidson Transmission Line to the Saskatchewan Power Commission for \$16,400 payable in thirty equal semi-annual instalments together with interest at 3½ per cent per annum on the outstanding balance. The unpaid balance at March 31, 1951, is \$8,200.95.

C This account records the estimated liability for Korean Won obtained from United Nations sources for the Canadian Armed Forces. The closing balance represents the amount for which payment has not been made.

D The balance represents the remaining portion of the amount set aside to redeem outstanding relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.

E At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

F To this account are credited sums deducted from the pay of officers and ratings of the Royal Navy who are on loan to the Canadian Navy, for contributions under the Widows, Orphans and Old Age Contributory Pensions Act and deductions in respect of long service pensions at rates equivalent to those applicable to Royal Canadian Navy personnel under Part V of the Defence Services Pension Act. Debits represent payments to the British Admiralty under agreement.

G This account is credited with the deductions from pay accounts of Canadian prisoners of war for payments made, or presumably made during World War 2 by the detaining powers under the terms of the Geneva Convention. It is debited with: (a) earnings due Canadian prisoners of war which were not paid by the detaining powers; and (b) confiscated foreign currency and loss of personal effects. The liability in respect of the outstanding balance cannot be determined until information is received from the former detaining powers.

H To this account are credited the service estates of deceased members of the Armed Forces of World War 1, World War 2 and the post-war Permanent Services. Net assets of estates are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this Department.

I This account is credited with undistributed portions of grants in aid of research under authority of an Act to Amend the National Defence Act, c. 5, 1947, which directs, *inter alia*, that the Minister (of National Defence) may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purpose of the (Defence Research) Board for scholarships or grants in aid of research and investigations and thereupon the Minister of Finance shall hold such portion of said moneys in trust and may at any time, on the requisition of the Minister, disburse such moneys for scholarships or grants in aid of research and investigations.

An amount of \$5,556.83 representing refund of the unexpended balance of grants was credited to Special Receipts—Refunds of Previous Years' War, Demobilization and Reconversion Expenditures.

J Under a Deed of Gift of the late J. Dazell McKee, securities to the value of \$1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution towards the advancement of Canadian aviation. The above balance includes the value of the securities which are in the custody of the Minister of Finance.

K This account records transactions relating to deposits made by cadets to finance essential personal expenses as required by College regulations.

L This account is credited with certain amounts deposited by cadets attending the Royal Military College. It is debited with amounts representing purchases by cadets of uniforms, recreational clothing, educational supplies, etc.

M This fund was established in 1909 by the late Lord Stratheona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the Trustees semi-annually at the rate of 4 per cent per annum, and are charged to Interest on Public Debt.

N Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.

O The amount remaining in this account represents amounts due escaped and hospitalized prisoners of war.

P Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51 bonds so held in respect of the Department of National Defence amounted to \$50,400.

Q This account pertains to Part V of The Defence Services Pension Act and is credited with (a) personal pension contributions whether current or arrears, (b) amounts previously credited to Ordinary Revenue on account of contributions of personnel formerly under Parts I to IV of the Act who subsequently elected to transfer to Part V, and (c) Government contributions and annual interest. It is charged with pensions, allowances, gratuities and refunds of contributions.

The following statement shows by services the transactions in the account during the fiscal year:

	Army	Navy	Air	Total
CREDITS				
Contributions by personnel	3,901,051 75	1,262,156 17	2,918,425 25	8,081,633 17
Contributions by the Government	5,513,452 05	2,152,779 88	4,308,534 07	11,974,766 00
Interest	997,665 18	254,575 91	728,451 88	1,980,692 97
Transfer from other Pension Funds ...	2,292 38	50,548 36	230,749 52	283,590 26
	<u>\$ 10,414,461 36</u>	<u>\$ 3,720,060 32</u>	<u>\$ 8,186,160 72</u>	<u>\$ 22,320,682 40</u>
DEBITS				
Pension and retiring allowance payments	137,624 71	2,971 80	34,894 13	175,490 64
Gratuities and withdrawal allowances ..	489,012 34	141,866 04	304,428 36	935,306 74
Refunds of contributions	6,209 10	140 29		6,349 39
	<u>\$ 632,846 15</u>	<u>\$ 144,978 13</u>	<u>\$ 339,322 49</u>	<u>\$ 1,117,146 77</u>

At March 31, 1951, the state of this account was:

Contribution from Service Personnel	29,973,028 56
Interest earned	3,992,679 61
Government Contribution	35,729,915 58
	<hr/>
	69,695,623 75
Less: Payments on account of pensions, retiring allowances, gratuities and withdrawals	3,149,131 20
	<hr/>
Balance at Credit	\$ 66,546,492 55

R Transactions in this account comprise: (a) deductions from the pay and allowances of Army, Naval and Air Force personnel for Canada Savings Bonds credited to this account pending transmission to the Department of Finance; (b) contributions by civilian employees of the Department of National Defence to the Group Hospital-Medical Insurance Plan pending remittance to the insurance companies participating in the plan.

S To this account are credited amounts representing the replacement value of equipment, materials and supplies supplied from Department of National Defence sources to member nations under the terms of the North Atlantic Treaty and which have been charged in accordance with the Defence Appropriation Act, 1950. Debits represent expenditures for procurement of replacements.

T P.C. 2769, April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds and Canada Savings Bonds by certain employees who are not paid through the Central Pay Office. The receipts reflect the incomplete subscriptions under this plan, of employees who have left the Government Service. The closing balance represents unclaimed instalments.

U Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

V The opening balance represented the civilian employees' share of residual profits from the wartime operation of the Naval Service Headquarters Canteen. The debit in the current fiscal year consisted of an amount of \$125, to cover expenditures on recreational activities of civilian employees. The balance in the account is available for release, on the authority of the Deputy Minister, for the benefit of civilian employees.

W Credits to this account are made up of deductions from pay and allowances of Canadian Army, Royal Canadian Navy and Royal Canadian Air Force Officers appointed to short or medium service commissions. Such deductions are equal to the monthly pension deduction calculated under Part V of the Defence Services Pension Act. Debits represent payments to the officers on termination of service, payments to their heirs in case of death before termination of service and transfers to Permanent Services Pension Fund in respect of officers granted long service commissions.

X The balance in this account represents allowances due men who were in the Department of National Defence relief camps and who left without receiving amounts due them.

Y All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.

Z Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

ZA Section 11 of the National Defence Act, c. 43, 1950, provides that the Governor in Council may authorize the Minister to deliver to any department or agency of the Government of Canada any materiel that has not been declared surplus and that is not immediately required for the use of the Canadian Forces or the Defence Research Board or for any other purposes under this Act, for sale to such countries on such terms as the Governor in Council may decide. The proceeds of such sales are to be paid into a special account in the Consolidated Revenue Fund and, subject to the approval of the Governor in Council, shall be used for the procurement of materiel; and payments out of the special account shall be made by the Minister of Finance on the requisition of the Minister.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	203,826 42	167,709 82
Previous Years—Collectable	221,491 90	242,224 58
—Uncollectable	1,309,370 32	1,307,324 53
	<hr/>	<hr/>
	\$1,734,688 64	\$1,717,258 93

Lists of items in excess of \$1,000 in Previous Years—Uncollectable were given in previous Public Accounts, 1948, page N—44; 1949, page N—26; and 1950, page N—45.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Drury, C. M., Deputy Minister	\$ 15,000 00		Hay, J. C.	5,268 00	
Mills, W. G., Controller General of Inspection Services	12,000 00		Herald, C. A.	5,880 00	
Conroy, P. S., Director of Inspection Services	8,500 00		Hodgins, J. W.	5,880 00	
Mathieu, J. E. G. P., Associate Deputy Minister	10,000 00		Holgate, P. B.	5,208 00	
Ross, A., Associate Deputy Minister	10,000 00		Hutchison, T. S.	5,028 00	
Sharpe, J. A., Assistant Deputy Minister	8,000 00		Ireton, A. L. S.	6,120 00	
Stephens, G. L., Special Adviser to Minister .	10,000 00	\$ 641 32	Jones, F. W.	5,820 00	
Worthington, F. F., Civil Defence Co-ordinator	10,000 00	4,887 90	Kidd, J. A.	5,700 00	852 20
Ainsworth, H.	5,208 00		Laverigne, J. R.	5,208 00	838 80
Birrell, A. L.	6,180 00		Lisle, E.	5,208 00	541 18
Brook, G. E.	5,208 00	1,092 22	Lowe, D. M.	5,520 00	2,715 05
Brown, L. A.	6,180 00		Lowe, P.	6,180 00	
Burgess, E. L.	5,208 00		Luther, G. M.	5,580 00	
Bush, O. F.	5,580 00		MacCallum, W. J.	6,780 00	1,049 86
Campbell, B. B. S. (in- cluding terminable allowance, \$500)	8,500 00	604 62	MacGowan, M. C.	5,580 00	1,084 34
Campbell, W. A.	5,208 00		MacKey, F. S.	5,520 00	
Carter, F. J.	5,520 00		Malach, V. W.	5,268 00	
Cawdron, M. P.	5,700 00		Martin, R. L.	5,580 00	
Chabot, C. A.	6,180 00		McIntyre, E. A.	5,580 00	
Chater, W. N.	6,780 00		Menendez, C. G.	6,180 00	
Chomyn, M. W.	5,268 00		Naldrett, S. N.	6,180 00	
Cook, C. C.	6,180 00		Neville, E. J.	5,520 00	1,825 87
Coulter, A. B.	7,080 00		Nixon, H. C.	5,580 00	
Croteau, W. A.	5,208 00	600 15	Ostiguy, G. L.	5,520 00	
Dacey, J. R.	7,320 00		Paradis, L.	5,208 00	{ 1,014 44 506 90*
Davidson, R. D.	5,760 00		Pare, L. P.	5,600 00	895 12
Dick, J.	6,780 00		Pearson, R.	6,180 00	1,051 47
Dodds, R. V.	5,208 00		Pierce, A. L.	5,520 00	
Dumsday, W. H.	6,780 00	936 46	Pittaway, G. H.	6,060 00	
Edsell, W. H.	5,520 00		Preston, R. A.	5,580 00	
Elliott, H. A.	6,180 00		Ramsay, W. A.	5,520 00	
Emond, H. P.	5,028 00		Reekie, J. E.	7,320 00	
Fairlie, J. W.	5,520 00		Rolland, L. S.	5,208 00	672 38
Fink, N. H.	5,208 00	871 60	Sager, C. H.	5,208 00	
Fisher, P. F.	5,268 00		Sawyer, W. R.	8,000 00	
Gelley, T. F.	5,460 00		Simpson, E. L.	5,580 00	
Gihon, C. P.	6,060 00		Smith, N. S. J.	5,208 00	
Goedike, F. B.	5,208 00		Spurr, J. W.	5,088 00	
Gratton, G. E.	5,208 00	695 20	Stanley, G. F. G.	6,780 00	
			Taylor, D. B.	6,180 00	
			Thacker, T. L.	5,208 00	
			Trott, A.	5,520 00	
			Twiss, J. F.	5,580 00	
			Wells, A. V.	5,208 00	
			West, H. A. S.	5,520 00	697 06
			Whatley, R.	6,480 00	
			Willmets, H. G.	5,208 00	
			Wood, W. H.	5,208 00	
			Wright, W. R.	5,880 00	1,488 00†

* Removal expenses.

† Living allowance.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, E.	\$ 1,023 53	George, H. V.	618 72	McClavey, R. J.	1,770 78
Adams, E. V.	1,009 90	Gittins, W. H.	520 52	McCord, J. E. D.	1,095 31
Adams, R. C.	1,203 80	Glover, V. G.	924 55	McDonald, R. N.	708 95
Andrews, E. R.	653 25	Graham, J. D.	639 82	McDonnell, W.	910 98
Andrews, M.	3,651 45	Graham, S. J.	615 83	McEwen, J.	687 37
Aubut, G. H.	1,894 75	Grant, H. M.	841 55	McKinley, J. A.	948 83
Baird, M.	1,787 55	Gravel, J. H.	2,246 25	McLennan, R.	3,190 41
Bank, H. W.	586 39	Gray, J. T.	675 75	McLeod, H.	686 50
Barnard, G. A.	733 54	Hachborn, R. G.	561 40	McNaughton, N. A.	3,120 25
Barrell, J. W.	651 53	Hague, G. J.	601 35	McRae, C.	686 85
Barter, K. E.	1,560 37	Hall, K. A.	2,535 87	Merrett, G.	1,013 68
Beamish, G. H. O.	3,241 67	Hand, D. H.	632 25	Millar, L. E.	2,688 38
Beddows, J. S.	512 07	Hansen, R. D.	1,337 85	Miller, E. J.	1,072 66
Biddell, J.	2,748 61	Hanson, W.	3,292 94	Milne, J. D.	630 18
Birch, R. H.	723 21*	Harold, H. R.	854 52	Milne, W. G.	678 30
Boivin, J. A.	1,289 33	Harris, A. P.	626 71	Moir, R. F.	507 25
Booth, A. L.	688 60	Hawthorne, S.	903 24	Monroe, J. F.	1,242 26
Borland, A. C.	2,690 93	Hedley, D.	839 05	Moore, R. P.	521 98
Boulger, J. J.	1,933 43	Hiltz, C. L.	711 45	Morreau, G. S.	1,890 10
Bourassa, A.	2,594 05	Hogue, E.	1,541 33	Morgan, H. I.	589 51
Boyd, F. W.	1,432 30	Hollingshead, E.	628 65	Muirhead, T. E.	938 20
Britton, H. W.	1,457 31	Hoover, J. P.	1,074 73	Murray, C. W.	1,064 13
Brook, G. E.	1,092 22	Hughes, R. A.	811 51	Murray, G. H.	1,476 78
Brooker, F. S.	712 77	Hutchinson, L. F.	1,851 62	Neilson, H.	540 25
Brown, A. C.	732 40	Inch, E. C.	1,098 92	Northover, H. W.	541 61
Brown, A. J.	644 16	Irvine, B. D.	549 08	Nussbaumer, R.	830 25
Buels, E. A.	511 42	Irvine, H.	643 01	O'Grady, D. J.	1,415 66
Bullock, R. G.	1,854 62	James, D. L.	661 95	Osmachenko, M.	1,023 35
Cadman, W. H.	1,077 95	Jamieson, A.	1,134 10	Ouchar, N. J.	634 50
Cairns, K. C.	697 75	Johnson, E. O.	633 36	Palen, E.	2,534 67
Campbell, D. A.	600 40	Johnstone, W. E. N.	2,550 27	Palen, F. A.	527 15
Campbell, D. F.	1,118 67	Judge, R.	1,273 89	Paradis, J.	711 35
Campbell, D. R.	744 28	Kasch, F.	1,242 20	Parent, A.	1,007 57
Card, M. L.	2,857 18	Kendall, C.	1,182 52	Pearce, P. A.	1,902 81
Carpenter, N. O.	728 11	Kennedy, J.	924 56	Pearsell, E.	645 72
Chalk, H. H.	1,455 19	Killeen, C.	868 35	Pee, H.	1,230 00
Clark, J. R.	777 05	King, N.	776 08	Pelletier, J.	1,322 99
Clark, P. W.	2,635 98	Klotzback, R.	677 75	Peters, J. A.	1,084 80
Coglon, Z.	574 45	Knickle, R. J. W.	913 26	Phillips, E. C.	1,183 86
Cote, R. J.	2,116 02	Knights, S. F.	2,135 07	Piche, J. E.	969 64
Couch, O. B.	684 33	Kreuzpainter, J. L.	814 70	Pineau, W. F.	552 95
Coy, B. A.	796 06	Lalonde, L.	2,497 11	Pope, F. H.	722 00
Cronkwright, W. N.	622 41	Lambert, A. C. L.	589 25	Postings, N.	510 25
Cwihun, A.	554 25	Lanc, E. D.	611 64	Poushinsky, A. W.	1,006 53*
Dallaire, R.	899 05	Latimer, J. M.	809 80	Power, W. F.	876 91
Deib, H.	564 95	Latour, J.	720 59	Prie, E. F.	1,032 75
Demers, J. T. H.	1,762 60	Leduc, J. W.	1,970 90	Pringle, C. V.	1,367 20
Dempsey, G.	568 50	Levesque, R.	887 00	Ratcliffe, J. A.	1,061 56
Deriger, M.	2,672 06	Lincoln, T. B.	509 73	Reiber, A. P.	959 95
Desrosiers, C. A.	1,713 05	Little, K. D. S.	513 16	Reishus, E.	880 10
Dickson, R. A.	583 75	Lomas, E. G.	1,328 50	Reny, H. R.	814 08
Dostalier, J. P. E.	535 33	Lyons, J. M.	1,697 69	Ring, R. F.	1,022 94
Downey, M.	2,470 94	Machan, E. I.	745 45	Rivers, N.	802 66
Downing, T. A.	581 52	MacIntyre, J. R.	1,432 01	Robins, P. S.	1,344 35
Edwards, J. A.	2,367 42	MacKenzie, G. F.	633 89	Reuther, F. J.	581 75
Evans, W. R.	544 60	MacKlin, H. R.	652 50	Russell, D.	2,831 67
Fawcett, W. J.	804 62	Magowan, G. A.	1,106 27	Sabourin, V. I.	734 97
Feica, T.	1,136 65	Mahoney, C. W.	3,332 27	Salter, S. J.	823 33
Fife, T.	894 82	Mansfield, A.	1,110 84	Samson, M.	630 18
Fitz-Henry, R. W.	1,026 21	Marcinkew, P.	846 25	Sanders, W. E.	1,816 69
Forbes, D.	1,776 63	Marcoux, R.	597 52	Saunders, L. V.	804 15
Fortin, V.	1,140 20	Marshall, J. W.	2,071 14	Scheck, V.	901 27
Foster, R. L.	544 90	Mason, G.	508 67	Shaw, A. W.	648 18
Gaylard, R.	597 47	McCarthy, C. W.	2,519 09	Shellnut, G. S.	1,166 18

	Travelling expenses		Travelling expenses		Travelling expenses
Sheppey, J. W.	508 58	Sullivan, V. G.	604 75	Walker, W.	604 33
Shubert, C. E.	1,494 89	Sweeney, E.	654 28	Wallace, J. F.	1,479 77
Shykula, J.	786 05	Szabados, S. M.	711 31	Wallace, R. R. D. ..	1,660 96
Simard, A.	1,070 99	Tallman, C. G.	1,243 92	Washburn, W. J.	946 27
Smith, G. L.	795 06	Tardiff, E.	994 35	Webster, A. R.	507 42
Smith, O. B.	1,950 65	Thompson, G. A.	777 33	Williamson, F. J.	1,805 28
Soly, J. L.	2,315 30	Thomson, J. D.	706 95	Wilson, G. G.	1,399 70
Sparks, C. F.	559 89	Thornberry, M.	904 60	Witwiski, G.	1,054 70
Spence, G.	523 85	Throop, W. W.	1,053 32	Wondga, W.	649 80*
Spitzer, V. H.	1,274 10	Townsend, G. A. F. ..	619 91	Wood, T. L.	882 57
Spurrel, B. W.	2,236 48	Turner, C. E.	808 21	Woodbridge, J. H. ..	821 45
Stansfield, H.	2,809 24	Turner, C. R. M.	802 39	Wright, F. E.	1,054 08
Stern, C. J.	692 50	Valentine, R. J.	1,003 73	Zahab, J. J.	675 07
Stevenson, R. C.	1,078 37	Van Tuyl, T. K.	669 05	Zurowski, R. A.	987 15
Sullivan, N. M.	1,783 64	Viau, T. R.	664 99		

* Removal expenses.

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$25,000 on a firm price basis and \$5,000 on a cost plus basis are described in detail under the relevant allotments. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Abbott Laboratories, Limited, Montreal, \$11,733.23; Abercorn Aero Limited, Montreal, \$421,853.88; Abra, Balharrie & Shore, Ottawa, \$17,926.91; Acadia Construction Company Limited, Bridgewater, N.S., \$31,268.80; Acadia Dairy Company Ltd., Wolfville, N.S., \$30,125.13; D. Ackland & Son, Limited, Winnipeg, \$12,673.56; Acme Contracting Company, London, Ont., \$13,033.35; Acme Glove Works, Limited, Montreal, \$10,983.09; Acme Hotel Supplies, Montreal, \$12,141.97; Acme Lumber Co., Montreal, \$11,287.16; Acme Plumbing & Heating Service, Vancouver, \$52,546.45; Acme Steel Co. Canada Ltd., Montreal, \$41,541.48; Acme Store Fixture Company, Montreal, \$31,801.45; The Acton Shoe Co., Limited, Acton Vale, Que., \$169,060; James Adam, Ottawa, \$105,191.34; J. D. Adams, Limited, Paris, Ont., \$56,630.66; Gordon S. Adamson, Toronto, \$12,217.92; Aerojet Engineering Corporation, Azusa, Cal., U.S.A., \$141,290.26; The Ahearn & Soper Co., Ltd., Ottawa, \$128,864.41; Ahlberg Bearings, Canada, Limited, Montreal, \$16,174.83; Aircraft Appliances and Equipment Limited, New Toronto, Ont., \$143,805.17; Aircraft Industries of Canada Limited, Montreal, \$361,113.47; Airplane & Marine Instruments, Inc., Clearfield, Pa., U.S.A., \$22,569.32; Alberta Launderers, Edmonton, \$19,442.55; Alberta Meat Company Ltd., Vancouver, \$175,021.36; Alberta Pacific Grain Co. (1943) Ltd., Calgary, Alta., \$10,173.11; Alberta Paint & Glass Company, Calgary, Alta., \$15,395.69; Province of Alberta, \$126,679.41; Alberta Transit Mix Concrete Co. Ltd., Calgary, Alta., \$12,939.64; University of Alberta, Edmonton, \$50,093.56; Alberta (Victoria) Coal Co. Ltd., Victoria, \$83,083.62; Algoma Steel Corporation, Limited, Sault Ste. Marie, Ont., \$19,613.72; W. H. Allen Sons & Co. Ltd., Bedford, England, \$15,106.54; Allied Paper Products Limited, Eastview, Ont., \$49,399.24; Allis-Chalmers, Rumely, Ltd., Toronto, \$45,190.91; Allore Company Limited, Trenton, Ont., \$22,704.02; Alloy Metal Sales, Limited, Toronto, \$20,711.56; Alpha Aracon Radio Company Limited, Toronto, \$30,943.70; Aluminum Co. of Canada, Limited, Montreal, \$61,377.04; American Can Company, Hamilton, Ont., \$37,242.46; American Electroneering Co., Los Angeles, Cal., U.S.A., \$60,341.52; American Instrument Co., Inc., Silver Spring, Md., U.S.A., \$10,063.54; American Machine & Metals (Canada) Ltd., Toronto, \$15,775.67; American Optical Co. of Canada, Limited, Toronto, \$26,857.25; The American Pad & Textile Co., (Canada) Ltd., Chatham, Ont., \$26,276.33; P. C. Amos, Montreal, \$12,600; Anaconda American Brass, Limited, New Toronto, Ont., \$48,082.19; F. G. Amber & Co., Ltd., Montreal, \$18,145.80; A. A. Anderson, Churchill, Man., \$31,904.51; Roderick V. Anderson, Toronto, \$33,598.04; Andre Lumber Co., Kingston, Ont., \$18,022.13; T. A. Andre & Sons Limited, Kingston, Ont., \$41,230.22; S. Anglin Co., Ltd., Kingston, Ont., \$60,239.33; Anglo-Canadian Drug Company Ltd., Oshawa, Ont., \$18,126.49; Anglo-Canadian Oils Ltd., Brandon, Man., \$160,808.42; Anguish & Whitfield Limited, Brantford, Ont., \$14,670; Annapolis Dairy, Annapolis Royal, N.S., \$18,783.77; Annapolis Valley Cannery Ltd., Hantsport, N.S., \$19,858.35; Mary Annwell Costume, Montreal, \$27,081.20; Ansoco of Canada Limited, Toronto, \$32,509.64; Anthos-Imperial Ltd., St. Catharines, Ont., \$81,558.20; Archibald Coal Co., Limited, Halifax, \$62,108.47; Arceo Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$54,106.59; Army & Navy Department Store Ltd., Regina, \$48,847.28; Arrow Transfer Co., Ltd., Vancouver, \$21,790.65; Artex Woollens Limited, Toronto, \$98,006.99; Arthur & Conn. Limited, Halifax, \$50,816.57; Asbestos Building & Supply Company, Toronto \$14,473.64; Ash-Temple Company Limited, Toronto, \$21,355.51; J. H. Ashdown Hardware Co., Ltd., Winnipeg, \$129,123.08; Asphalt Services Ltd., Toronto, \$10,268; Associated Sales Agency, Montreal, \$13,289.92; Associated Screen News Limited, Montreal, \$106,893.26; Associated Textiles of Canada, Limited, Montreal, \$249,245.22; Atlantic Acadia Sugar Sales Company, Ltd., Montreal, \$38,663.57; Atlantic Electronics Corporation, Port Washington, N.Y., U.S.A., \$52,902.01; Atlantic Steel Co Limited, Ville La Salle, Que., \$11,063.40; Atlas Asbestos Co., Limited, Montreal, \$44,323.50; Atlas Construction Co. Limited,

Westmount, Que., \$253,650.07; Atlas Lumber Company, Ltd., Edmonton, \$19,087.23; Atlas Polar Co., Ltd., Toronto, \$13,521.41; Atlas Radio Corporation Ltd., Toronto, \$26,758.61; Atlas Steels, Ltd., Welland, Ont., \$15,787.21; Atwood Limited, Montreal, \$12,109.30; Auger & Auger Limitée, Quebec, \$32,813.21; Austen Bros. Ltd., Halifax, \$37,085.19; Auster Aircraft Limited, Rearsby, Leicester, England, \$66,389.65; Auto Electric Service Company Limited, Toronto, \$35,441.13; L'Auto-Neige Bombardier Limitée, Shefford, Que., \$25,096.79; Auto Service & Tire Corporation, Montreal, \$15,687.23; Autobus Fournier Ltée., Quebec, \$40,079.25; Automatic Electric (Canada) Ltd., Toronto, \$40,183.34; Automotive Hardware Limited, Toronto, \$26,489.06; Aviation Electric, Ltd., Montreal, \$1,448,036.22; Avon River Power Co., Ltd., Halifax, \$88,070.76; The A. A. Ayer Company Limited, Lachute Mills, Que., \$10,965; Ayerst, McKenna & Harrison, Limited, Montreal, \$48,299.07; Aziz Fruit Co., London, Ont., \$23,273.36.

The Babb Company (Canada) Ltd., Dorval, Que., \$143,907.19; The Babb Co., Inc., Newark, N.J., U.S.A., \$224,382.24; Bach Simpson Limited, London, Ont., \$27,243.26; Andrew Baile Limited, Montreal, \$158,981.72; J. B. Baillargeon Express, Montreal, \$38,033.87; Baird Associates, Inc., Cambridge, Mass., U.S.A., \$14,213.08; S. S. Baird & Sons, Fredericton, \$23,045.55; Ross Baker Motors Ltd., Vancouver, \$12,521.33; The Ball Planning Mill Co., Limited, Barrie, Ont., \$14,854.23; T. M. Ball Lumber Co. Limited, Saskatoon, Sask., \$12,410.71; W. L. Ballentine Co., Ltd., Toronto, \$112,925.84; Bancroft Industries Ltd., Montreal, \$103,020.70; F. F. Barber Machinery Company, Toronto, \$62,646.06; Barott, Marshall, Montgomery & Merrett, Montreal, \$111,529.88; Barrett Bros., Ottawa, \$14,715.97; The Barrett Company, Limited, Montreal, \$28,508.60; A. J. Barrie, Edmonton, \$12,660; Barry & Staines Linoleum (Canada), Ltd., Farnham, Que., \$15,793.41; Bartle & Gibson Co., Ltd., Victoria, \$14,820.59; Robert W. Bartram Limited, Montreal, \$15,473.25; Bata Engineering, Batavia, Ont., \$16,558.34; Bates & Innes, Limited, Carleton Place, Ont., \$67,808.65; Bauer & Black, Toronto, \$34,228.24; Bausch & Lomb Optical Co., Ltd., Toronto, \$44,111.11; John W. Bavington Ltd., Peterborough, Ont., \$39,633.80; Beaconing Optical & Precision Materials Co., Ltd., Montreal, \$22,242.28; Beale Decorating Company, Calgary, Alta., \$15,440; Gordon Beardmore & Co., Limited, Oakville, Ont., \$64,995.14; Beatty Bros., Limited, Fergus, Ont., \$67,662.62; Philippe Beaubien & Cie., Montreal, \$14,399.80; Beaudet & Fils, Quebec, \$24,512.82; Beaumont Knitting Mills Limited, Glen Williams, Ont., \$31,328.80; Beaver (Alberta) Lumber Ltd., Calgary, Alta., \$27,232.23; Beaver Brush Company Limited, Outremont, Que., \$54,407.09; W. C. Becker Equipment Co., Limited, Toronto, \$1,031,785.25; J. A. Bedard, Quebec, \$18,408.31; Bedard Girard Limited, Montreal, \$16,283.21; Bedard & Hamel Ltée., Montreal, \$24,760.86; Alan B. Beddoe, Ottawa, \$17,528.91; Beech Aircraft Corporation, Wichita, Kans., U.S.A., \$788,390.61; Belkins Moving & Storage Company Limited, Vancouver, \$31,138.13; Government of Belgium, \$31,062.26; Bell & Morris Limited, Calgary, Alta., \$13,553.95; Bell, Rinfret & Company, Limited, Montreal, \$11,072.48; The Bell Telephone Co. of Canada, Montreal, \$713,299.89; A. M. Bell & Co. Limited, Halifax, \$31,004.17; Belle Ayre Developments Limited, Long Branch, Ont., \$68,320; Belle Cleaners, Belleville, Ont., \$11,379.42; Belmont Construction Company Ltd., Westmount, Que., \$69,294.12; Geo. H. Belton Lumber Co., Limited, London, Ont., \$25,291.66; Bendix-Eclipse of Canada, Limited, Windsor, Ont., \$11,388.40; Bennett & White of Edmonton, Ltd., Edmonton, \$137,522.57; Bennett & Wright Limited, Toronto, \$12,206.46; G. H. Bennett, Kingston, Ont., \$16,399.30; Bepco Canada Limited, Montreal, \$18,282.13; Eusebe Berger Cie., Ltée., St. Jean, Que., \$18,009.29; Berkel Products Co. Limited, Toronto, \$31,567.33; Birkle Seagrave Limited, Woodstock, Ont., \$35,523.57; Big 4 Van Lines Ltd., Edmonton, \$55,140.19; Bird-Archer Co., Ltd., Montreal, \$18,181.45; Bird Construction Co., Ltd., Winnipeg, \$670,503.74; Henry Birks & Sons (Montreal), Limited, Montreal, \$15,307.67; Bishop Asphalt Papers Limited, Portneuf Station, Que., \$12,123.98; H. L. Blachford Limited, Montreal, \$10,585.95; Black & Decker Mfg. Co., Ltd., Toronto, \$25,649.42; Black-Sivalls & Bryson Ltd., Calgary, Alta., \$39,862.27; Blakency and Son Ltd., Moncton, N.B., \$67,589.83; B. A. Blakeney Ltd., Halifax, \$40,302.68; G. S. Blakeslee & Co., Limited, Toronto, \$92,555.64; The Blue Ribbon Bedding Company of Canada Limited, Montreal, \$77,959.15; The Boeckh Co., Ltd., Toronto, \$20,754.94; Bogdon & Gros Furniture Co., Ltd., Walkerton, Ont., \$11,969.36; The Boiler Inspection & Insurance Company of Canada, Toronto, \$15,854.02; Bon Ami, Limited, Point Aux Trembles, Que., \$11,069.86; Boon Strachan Coal Company Limited, Montreal, \$66,621.90; Boosey & Hawkes (Canada) Ltd., Toronto, \$28,413.52; Booth Fisheries Canadian Co. Ltd., Winnipeg, \$10,884.01; The Borden Co., Ltd., Toronto, \$161,868.90; J. A. Y. Bouchard Inc., Quebec, \$29,130.16; G. A. Boulet Limitée, St. Tite, Que., \$248,524; Boutiliers Ltd., Halifax, \$23,096.58; Bowler & Harrison, Goderich, Ont., \$19,884.87; S. F. Bowser Co., Limited, Hamilton, Ont., \$42,821.07; Boyle-Midway (Canada) Limited, New Toronto, Ont., \$12,061.54; Bradford Dyeing Association (Canada) Ltd., Toronto, \$21,390.12; Brandon Packers Ltd., Brandon, Man., \$50,899.23; Brandram-Henderson Ltd., Montreal, \$55,664.47; Brantford Coach & Body, Limited, Brantford, Ont., \$71,919.38; The Brantford Oven & Rack Co., Limited, Brantford, Ont., \$13,827.28; Brantford Roofing Co., Limited, Brantford, Ont., \$12,825.80; Anastase Brault Ltée., Montreal, \$26,312.75; Brennan Paving Co., Ltd., Hamilton, Ont., \$40,779.46; The Bristol Aeroplane Company of Canada Limited, Montreal, \$15,362.20; Bristol Laboratories of Canada Ltd., Montreal, \$15,969.04; British Aeroplane Engines Ltd., Vancouver, \$684,100.28; British America Paint Co., Ltd., Victoria, \$124,388.95; British American Oil Co., Ltd., Toronto, \$1,278,881.46; British American Silk Mills, Limited, Montreal, \$40,822.53; British Columbia Bridge & Dredging Company Limited, Vancouver, \$44,583.89; British Columbia Electric Company Limited, Vancouver, \$456,205.33; B. C. Equipment Co., Ltd., Vancouver, \$46,591.76; B.C. Fruit Processors Ltd., Kelowna, B. C., \$10,616.45; B. C. Lumber Industries Ltd., Vancouver, \$21,972.78; B. C. Monumental Works, Limited, Vancouver, \$10,421.72; British Columbia Power Commission, Victoria, \$43,917.16; British Columbia Telephone Co., Victoria, \$66,153.48; The University of British Columbia, Vancouver, \$36,205.11; The British Mexican Petroleum Company Ltd., London, England, \$19,361.68; British Ropes Canadian Factory Ltd., Vancouver, \$38,587.83; British Yukon Navigation Co., Whitehorse, Y.T., \$1,846,730.08; Valere Brochu Inc., Beauport, Que., \$12,320.39; The Brock Company (Western) Limited, Calgary, Alta., \$12,648; Brockville Co-operative Association, Brockville, Ont., \$12,913.20; Brodie Brush Company

Limited, Vancouver, \$19,640.20; Bronstein Bros., Montreal, \$17,557.24; The Brook Woollen Co. of Simcoe, Simcoe, Ont., \$51,059.18; Brown, Fraser & Company Limited, Vancouver, \$15,304.34; Stan Brown Transport Limited, Windsor, Ont., \$32,487.71; Browns' Bread, Limited, Toronto, \$12,721.47; Bruck Mills Limited, Montreal, \$202,698.22; Buckenfield's, Limited, Vancouver, \$14,159.29; Buffalo Cap & Neckwear, Limited, Winnipeg, \$14,626.18; Builders Sales Limited, Ottawa, \$18,212.29; Building Products, Limited, Montreal, \$40,777.97; Building Renovators Limited, Montreal, \$61,739.17; Bumstead & Sons, Fort Nelson, B.C., \$21,085.15; W. W. Burdett & Co., Winnipeg, \$12,918.23; Burns & Co. Limited, Calgary, Alta., \$760,051.53; Burns Fisheries, Limited, Halifax, \$11,385.77; P. Burns & Co., Ltd., Toronto, \$16,148.02; Burrard Dry Dock Co., Limited, North Vancouver, B. C., \$360,891.99; Burroughs Wellcome & Company, Montreal, \$14,167.87; Butler Company, Washington, D.C., U.S.A., \$13,062.15; Butler Metal Products Limited, Preston, Ont., \$11,694.57; A. F. Byers Construction Co., Ltd., Montreal, \$2,052,814.42.

C-O-Two Fire Equipment of Canada, Ltd., Toronto, \$10,518.72; Caldwell Linen Mills Limited, Iroquois, Ont., \$61,304.17; City of Calgary, Alta., \$85,980.37; Calgary Motor Products Ltd., Calgary, Alta., \$11,536.79; Calgary Packers, Calgary, Alta., \$10,419.81; Calgary Power Co., Ltd., Calgary, Alta., \$39,067.49; The Calgary School Board, Calgary, Alta., \$23,818.29; T. P. Calkin Limited, Kentville, N.S., \$30,933.16; Camera House, Ottawa, \$17,750.03; Campbell-Decarie, Limited, Montreal, \$27,566.09; Gordon Campbell Ltd., Vancouver, \$93,046.83; Canada & Dominion Sugar Co., Ltd., Montreal, \$62,969; Canada Bread Co., Ltd., Toronto, \$59,800.06; Canada Catering Company Limited, Montreal, \$177,908.32; Canada Cement Company Limited, Montreal, \$65,802.58; The Canada Coach Lines Limited, Hamilton, Ont., \$18,116.10; Canada Creosoting Co., Limited, Montreal, \$22,453.36; Government of Canada—Canadian Arsenals Limited, \$3,657.098, Central Mortgage and Housing Corporation, \$52,775,214.07, Eldorado Mining and Refining (1944) Limited, \$10,518.62, Department of External Affairs, \$22,159.16, Department of Finance, \$11,219.60, Department of Mines and Technical Surveys, \$13,733.50, National Film Board, \$115,223.49, National Harbours Board, \$78,024.48, National Research Council, \$25,277.41, Department of National Revenue, \$2,296,021.06, Northern Transportation Co. (1947) Ltd., \$231,851.04, Polymer Corporation, Limited, \$24,283.06, Department of Public Printing and Stationery, \$4,012,852.30, Department of Public Works, \$178,488.77, Royal Canadian Mint, \$18,730.17, Royal Canadian Mounted Police, \$15,856.71, Department of Transport, \$228,752.40, Department of Veterans Affairs, \$401,320.15; Canada Grocers Limited, Winnipeg, \$12,762.01; The Canada Gunite Company, Limited, Montreal, \$13,700; Canada Hair Cloth Co. Limited, St. Catharines, Ont., \$25,154; The Canada Metal Co., Ltd., Toronto, \$20,551.98; Canada Packers, Ltd., Toronto, \$2,346,167.92; Canada Paint Co., Ltd., Montreal, \$35,900.65; Canada Pharmacal Limited, London, Ont., \$10,045.60; Canada Photo Products Limited, Toronto, \$13,009.59; Canada Sand Papers, Limited, Preston, Ont., \$27,991.16; Canada Starch Sales Co., Ltd., Montreal, \$12,122.33; Canada West Shoe Mfg. Co., Limited, Winnipeg, \$132,860.43; Canada Western Cordage Company Ltd., Vancouver, \$34,051.53; Canada Wire & Cable Co., Ltd., Toronto, \$134,895.77; Canadair, Ltd., Montreal, \$26,223,644.08; Canadian Acme Screw & Gear, Limited, Toronto, \$10,019.18; Canadian Aviation Electronics Limited, Montreal, \$425,292.55; Canadian Bakeries Ltd., Calgary, Alta., \$20,580.84; Canadian Bedding Co., Limited, Edmonton, \$20,275.89; The Canadian Bridge Co., Ltd., Walkerville, Ont., \$175,965.46; Canadian Cannery, Limited, Hamilton, Ont., \$125,837.71; Canadian Car & Foundry Co., Limited, Montreal, \$1,727,184.09; Canadian Cellulose Products Co., Ltd., Niagara Falls, Ont., \$12,226.82; Canadian Cellulose Products Limited, Montreal, \$62,339.04; Canadian Comstock Company Limited, Montreal, \$31,706.01; Canadian Converters' Co., Ltd., Montreal, \$254,772.10; Canadian Corps of Commissioners, Montreal, \$921,263.27; Canadian Cottons, Ltd., Montreal, \$233,013.45; Canadian Dressed Meats Limited, Toronto, \$108,620.66; Canadian Durex Abrasives, Ltd., Brantford, Ont., \$71,299.32; Canadian Electrical Supply Co., Limited, Montreal, \$15,096.75; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$381,671.90; The Canadian Fire Hose Company Limited, Montreal, \$54,543.50; Canadian Freightways Ltd., Calgary, Alta., \$18,896.41; Canadian General Electric Co., Limited, Toronto, \$3,372,336.95; Canadian General Tower Limited, Galt, Ont., \$37,560.70; Canadian Hoffman Machinery Co., Limited, Newmarket, Ont., \$42,173.90; The Canadian Import Co., Limited, Quebec, \$168,791.86; Canadian Industries Ltd., Montreal, \$241,019.60; Canadian Ingersoll-Rand Co., Ltd., Montreal, \$43,620.59; Canadian Johns-Manville Co., Limited, Toronto, \$150,832.01; Canadian Kodak Sales, Ltd., Toronto, \$384,115.89; Canadian Laboratory Supplies, Ltd., Toronto, \$27,810.40; Canadian Laco Lamps, Ltd., Montreal, \$56,159.96; Canadian Legion B.E.S.L., Ottawa, \$10,403.70; Canadian Lift Truck Co., Ltd., Montreal, \$21,094.67; Canadian Line Materials Limited, Toronto, \$28,541.99; Canadian Liquid Air Co., Ltd., Montreal, \$94,433.98; Canadian Marconi Co., Montreal, \$1,391,197.55; Canadian National Institute for the Blind, Toronto, \$19,048.36; Canadian National Railways, Montreal, \$6,332,378; Canadian National Telegraphs, Montreal, \$279,314.81; Canadian Office and School Furniture Limited, Preston, Ont., \$59,544.72; Canadian Oil Companies Ltd., Toronto, \$541,242.08; Canadian Pacific Airlines, Ltd., Montreal, \$2,320,284.12; Canadian Pacific Express Co., Montreal, \$165,932.18; Canadian Pacific Railway Co., Montreal, \$5,694,059.91; Canadian Plywoods Limited, Montreal, \$40,245.75; Canadian Pratt & Whitney Aircraft Co., Ltd., Montreal, \$1,843,034.23; Canadian Prefabrication Inc., Giffard, Que., \$34,196.31; Canadian Propane Limited, Edmonton, \$11,903.50; Canadian Public Booth Co., Limited, Arnprior, Ont., \$34,572.43; Canadian Shipbuilding & Engineering Limited, Collingwood, Ont., \$65,276.65; Canadian Shipping Brokers Ltd., London, England, \$131,188.47; Canadian Steel Strapping Company Limited, Montreal, \$15,715.73; Canadian Utilities, Ltd., Edmonton, \$10,450.71; Canadian Vickers, Ltd., Montreal, \$978,159.57; Canadian Western Lumber Co., Limited, Fraser Mills, B.C., \$13,544.10; Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., Calgary, Alta., \$130,829.31; Canadian Westinghouse Co., Ltd., Hamilton, Ont., \$13,877.61; Canadian Wirebound Boxes, Limited, Toronto, \$141,786.14; Canadian Wright, Ltd., Montreal, \$2,029,307.32; Cannon Electric Company, Limited, Toronto, \$20,385.07; Canots Cadorette, St. Jean des Piles, Que., \$52,236.77; E. G. M. Cape and Company, Montreal, \$987,143.72; Capital Coal Co., Limited, Winnipeg, \$41,748.75; Capital Storage Co., Ottawa, \$130,377.39; Capital Wiping Rag Company, Victoria, \$10,303; Carlson Decorating Company, Winnipeg,

\$14,880; Carpenter Motor Supply Limited, Toronto, \$18,563.44; Carrier & Goulet, Engrs., Quebec, \$15,505.87; Carriere and MacFeeters, Toronto, \$31,860.27; E. R. Casey Construction Company Ltd., Montreal, \$113,445; Cassidy's Limited, Montreal, \$40,436.26; Magloire Cauchon Ltée., Quebec, \$341,183.15; Cave & Company, Ltd., Vancouver, \$11,471.71; Caverhill, Learmont & Co. Limited, Montreal, \$14,404.72; Central Electrical Services, Moncton, N.B., \$11,049.72; Central Scientific Co., of Canada Ltd., Toronto, \$18,587.35; The Central Trust Company of Canada as trustees for the bondholders of Atlantic Wholesalers Limited and Atlantic Wholesalers Limited, Saint John, N.B., \$225,000; Chadwick-Carroll Brass & Fixtures, Limited, Hamilton, Ont., \$15,515.47; Champion Spark Plug Co. of Canada, Limited, Windsor, Ont., \$18,320.14; Champlain Oil Products Ltd., Montreal, \$31,668.11; Chappel and Son, Halifax, \$10,438.99; Chappells Limited, Sydney, N.S., \$11,490.76; Charter Bus Lines Ltd., Winnipeg, \$45,953.09; Chateo Steel Products, Limited, Tilbury, Ont., \$11,519.25; Chatham Industries Limited, South Nelson, N.B., \$12,176.61; Chicago Aerial Survey Company, Chicago, Ill., U.S.A., \$17,248.29; Children's Shoe Mfg. Co., Limited, Quebec, \$60,000; Chilliwick Cartage Co. Ltd., Chilliwick, B.C., \$19,022.44; Chilliwick Lumber Co., Ltd., Chilliwick, B.C., \$10,506.40; The Clinic Hardware Co., Quebec, \$12,966; Chinook Building Supplies, Limited, Calgary, Alta., \$27,504.96; Chipman, Holton Knitting Company, Limited, Hamilton, Ont., \$11,121.88; Chown Ltd., Kingston, Ont., \$17,323.89; Christensen Canadian Enterprises Limited, Montreal, \$30,432.50; Christensen & MacDonald Ltd., Edmonton, \$394,321.25; Chrysler Corporation of Canada, Limited, Windsor, Ont., \$1,478,022.57; Ciba Co., Limited, Montreal, \$28,008.75; Cinematograph Export Ltd., Cricklewood, England, \$15,319.16; Circle Bar Knitting Co., Limited, Kincardine, Ont., \$34,787.79; Cities Service Oil Co., Ltd., Toronto, \$131,422.72; City Dairy Company, Winnipeg, \$10,731; City Lumber Company Ltd., Winnipeg, \$11,503.73; City Steam Laundry, Kingston, Ont., \$18,970.51; Clare Bros & Co., Limited, Preston, Ont., \$26,406.97; R. M. Clark Construction Co., Ltd., Montreal, \$55,458.03; W. H. Clark Lumber Co., Ltd., Edmonton, \$27,655.81; Clarke Equipment Co. Ltd., Edmonton, \$19,127.43; Clarke Steamship Co. Limited, Montreal, \$11,624.81; Clatworthy Lumber Co. Limited, London, Ont., \$17,111.74; Howard Clay, Petawawa, Ont., \$16,250; Claydon Co., Ltd., Winnipeg, \$207,840.76; Clayton & Sons, Ltd., Halifax, \$176,105.49; The Cleveland Pneumatic Tool Company, Cleveland, Ohio, U.S.A., \$30,996.65; Cliffords Limited, Waterloo, Que., \$28,617.29; L. Clouthier and Sons, Petawawa, Ont., \$19,275; Coastal International Corporation, Alexandria, Va., U.S.A., \$16,055.02; Cobequid Power Co., Ltd., Truro, N.S., \$14,406.31; Cobourg Flooring & Roofing Co., Cobourg, Ont., \$71,962.55; Cobourg Matting & Carpet Co., Ltd., Cobourg, Ont., \$26,386.05; Cockburn & Archer, Pembroke, Ont., \$33,643.82; The Code Felt & Knitting Co., Ltd., Perth, Ont., \$70,313.26; Codville Co., Ltd., Winnipeg, \$46,491.16; The Coleman Lamp & Stove Co., Ltd., Toronto, \$92,528.73; Coleman Packing Co., Ltd., London, Ont., \$32,635.33; John Colford Contracting Company Ltd., Montreal, \$49,271.71; Colgate-Palmolive-Peet Company Limited, Toronto, \$36,512.12; Collins & Aikman of Canada, Ltd., Farnham, Que., \$491,455.01; Collison Paper Company Limited, Victoria, \$12,402.62; Colonial Coach Lines, Ltd., Ottawa, \$28,805.05; Colonial Weaving Company Limited, Peterborough, Ont., \$20,893.97; Columbia Bithulthie Limited, Vancouver, \$57,406.72; Columbus Engineering Co., Columbus, Ohio, U.S.A., \$21,150.06; R. B. Colwell, Ltd., Halifax, \$49,054.14; Combustion Engineering Corporation, Limited, Montreal, \$12,064.86; Commerce International China, Inc., New York, N.Y., U.S.A., \$10,571.06; Commercial Cartage & Transfer, Winnipeg, \$15,264.02; Commercial Caterers Limited, Toronto, \$153,783.72; Commonwealth Construction Company, Limited, Winnipeg, \$257,201.27; Communications Equipment Co., New York, N.Y., U.S.A., \$26,210.55; Community Coal Co., Limited, Dartmouth, N.S., \$110,022.26; Computing Devices of Canada Ltd., Ottawa, \$262,628.93; Congdon's Van & Storage, Edmonton, \$45,510.14; Conger Leigh Coal Co., Ltd., Toronto, \$70,384.43; Connaught Medical Research Laboratories, Toronto, \$18,863.09; Ralph H. Connor, Halifax, \$15,782.94; Consolidated Coal Co., Ltd., Vancouver, \$77,746.91; Consolidated Engines and Machinery Company Limited, Montreal, \$43,650.22; Consolidated Mining & Smelting Co., of Canada, Limited, Montreal, \$43,419.02; Construction Machinery Company of Canada, Limited, Waterloo, Ont., \$34,382.91; Consumers Glove Co., Limited, Montreal, \$16,074.61; Continental Can Co. of Canada Limited, Montreal, \$17,052.74; The Continental Paper Products, Limited, Ottawa, \$14,939.29; Contractors Machinery & Equipment Limited, Hamilton, Ont., \$53,473.03; A. P. Conway, Shannon, Que., \$18,331.20; Cooke Cartage & Storage, Barrie, Ont., \$60,567.92; Cooperative des Jardiniers de Quebec, Quebec, \$12,067.55; Cooperative Federee de Quebec, Montreal, \$64,324.51; Co-operative Milk Company Limited, Calgary, Alta., \$15,882.61; A. Cope & Sons, Limited, Hamilton, Ont., \$10,384.49; Copp Builders' Supply Co., Limited, London, Ont., \$15,658.14; Cordage Distributors Limited, Toronto, \$22,241.99; Corrugated Concrete Pipe (Alberta) Ltd., Edmonton, \$84,573.79; Cosgrove Bros., Halifax, \$21,192.43; Cossor (Canada) Ltd., Halifax, \$266,018.67; A. C. Cossor Ltd., London, England, \$15,720.90; Costello Equipment Co., Ltd., Calgary, Alta., \$41,990.41; Delphis Cote Limited, Montreal, \$82,035.61; J. A. & M. Cote, Ltd., St. Hyacinthe, Que., \$186,007.35; J. E. Cote, Shawinigan Falls, Que., \$17,315.69; Cotter Bros., Ltd., Winnipeg, \$390,170.06; Coulter Copper & Brass Co., Limited, Toronto, \$14,558.13; Coupar's Nursery, Truro, N.S., \$15,000; James Cowan & Co., Ltd., London, Ont., \$16,345.86; Cowichan Housing Limited, Duncan, B.C., \$40,742.87; Cox & Stevens Aircraft (Canada) Ltd., Dorval, Que., \$17,180.13; E. C. S. Cox, Islington, Ont., \$13,448.61; Geo. A. Crain & Sons Ltd., Ottawa, \$88,526.70; Crane, Ltd., Montreal, \$393,564.38; Crawley & McCracken Company, Limited, Montreal, \$55,450.24; Crawley Films Limited, Ottawa, \$17,959.21; Crescent Lumber Ltd., Calgary, Alta., \$16,837; Crone Storage Company Limited, Vancouver, \$31,827.26; Geo. W. Crothers Limited, Leaside, Ont., \$1,406,797.21; Crowe, Gonnason Co., Ltd., Victoria, \$25,657.76; Crown Diamond Paint Co., Ltd., Outremount, Que., \$41,170.53; Croydon Mfg. Co., Limited, Montreal, \$13,630; Crystal Dairy, Limited, Calgary, Alta., \$16,583.36; Crystal Glass & Plastics Ltd., Toronto, \$28,297.84; Cudahy Packing Co., Toronto, \$10,808.97; \$16,583.36; Crystal Glass & Plastics Ltd., Toronto, \$28,297.84; Cudahy Packing Co., Toronto, \$10,808.97; Cumming & Dobbie, Brandon, Man., \$185,988.87; F. E. Cummings Construction Co. Ltd., Ottawa, \$45,351.49; The M. N. Cummings, Limited, Ottawa, \$17,554.86; Cummins Diesel Sales of B.C. Ltd., Vancouver, \$14,802.79; The Cunard Steamship Company Limited, London, England, \$25,825.42; S. Cunard & Company Ltd., Halifax, \$296,431.74; Curran & Briggs Limited, Summerside, P.E.I., \$34,480.68; A. B. Cushing Mills, Limited, Vancouver, \$18,547.38; Chas. Cusson Limited, Montreal, \$30,068.63; Cyr's Scavenger Service, Whitehorse, Y.T., \$11,259.31.

Daigle & Paul, Limited, Montreal, \$56,835.82; Dalton Fuels Limited, Sarnia, Ont., \$21,241.19; Darling Bros., Limited, Montreal, \$11,701.22; Dartmouth Coal & Supply Co., Ltd., Dartmouth, N.S., \$28,780.45; Davidge & Co. Ltd., Montreal, \$46,751.12; Davidson Dairy, Wainwright, Alta., \$15,245.31; C. A. Davidson, Edmonton, \$15,590.58; John Davidson & Sons, Limited, Montreal, \$65,411.50; James Davidson's Sons, Ottawa, \$50,449.23; Davie Shipbuilding & Repairing Co. Limited, Montreal, \$820,986.09; Geo. T. Davie & Sons, Limited, Lauzon, Que., \$494,131.01; Davies Electric Company, Calgary, Alta., \$12,540.36; Davis Auction Co., Ottawa, \$30,399.61; Dawson & Hall Limited, Vancouver, \$310,064.54; Day-Smith Limited, Hespeler, Ont., \$13,099.21; B. W. Deane & Co., Ltd., Montreal, \$30,644.98; Dearborn Chemical Co., Limited, Toronto, \$12,773.78; The deHavilland Aircraft of Canada, Ltd., Toronto, \$3,602,399.83; Delta Manufacturing Ltd., Winnipeg, \$48,880.26; Dental Co., of Canada Ltd., Toronto, \$61,348.36; Omer De Serres Limitée, Montreal, \$11,574.22; J. M. Dessureault Inc., Quebec, \$15,128.80; The De Vilbiss Mfg., Co., Ltd., Windsor, Ont., \$51,802.66; T. A. S. De Wolfe & Son, Limited, Halifax, \$10,180.50; Dexter Construction Co. Limited, Fairville, N.B., \$116,940.70; Dial Industries Ltd., Calgary, Alta., \$20,801.75; Diamond Construction Co., Ltd., Fredericton, \$323,072.45; Diamond T. Trucks Ltd., Toronto, \$44,579.85; Diamond Up Decorators, Edmonton, \$13,341; Diethers Ltd., Vancouver, \$15,412.03; Fred W. Dimock, Windsor, N.S., \$28,835.12; Disher Steel Construction Co., Limited, Toronto, \$42,100.78; Les Distributeurs Valiquette Limitée, Montreal, \$243,025.24; F. B. Dixon Co., London, Ont., \$116,972.05; Harvey E. Dodds Limited, Montreal, \$15,919; Doherty Air Services of Muskoka, Ltd., Gravenhurst, Ont., \$25,685; Joseph Dolan & Sons Ltd., Ottawa, \$16,635.26; Dominion Awning Co., Montreal, \$186,853.52; Dominion Bedding Co., Montreal, \$11,121.39; Dominion Bridge Co., Ltd., Montreal, \$50,044.19; Dominion Brush Mfg. Co. Limited, Granby, Que., \$30,986; Dominion Burlington Mills Ltd., Montreal, \$18,725.78; Dominion Catering Co., Ltd., Toronto, \$343,340.13; Dominion Chain Co., Limited, Niagara Falls, Ont., \$11,738.42; Dominion Coal Co. Ltd., Sydney, N.S., \$197,318.36; Dominion Electric Protection Co., Toronto, \$50,930.02; Dominion Engineering Company Limited, Montreal, \$16,823.63; Dominion Fabrics, Limited, Dunville, Ont., \$26,910.50; Dominion Hemstitch Work Co., Montreal, \$20,121.46; Dominion Hoist & Shovel Co., Limited, Montreal, \$15,291.34; Dominion Linseed Oil Co., Limited, Montreal, \$14,892.97; Dominion Magnesium Limited, Toronto, \$38,704.74; Dominion Oilcloth & Linoleum Co., Ltd., Montreal, \$138,551.92; Dominion Oxygen Co., Ltd., Toronto, \$28,814.76; Dominion Packaging Ltd., Montreal, \$190,875.62; Dominion Paint Co., Victoria, \$22,001.30; Dominion Poultry Sales, Winnipeg, \$25,519.71; Dominion Road Machinery Co., Ltd., Goderich, Ont., \$18,729.57; Dominion Rubber Co., Ltd., Montreal, \$492,585.86; Dominion Sanitary Wiper Co., Limited, Montreal, \$42,679.11; Dominion Sound Equipment Limited, Montreal, \$22,193.78; Dominion Steel & Coal Corporation, Ltd., Montreal, \$209,019.67; Dominion Textiles Company Limited, Montreal, \$376,260.29; Dominion Truck Equipment Co. Limited, Kitchener, Ont., \$12,272.80; Dominion Wrecking & Salvage Company, Winnipeg, \$13,749.48; Donahue Corp. of Canada Ltd., St. Hyacinthe, Que., \$11,253.95; Donald Inspection Limited, Montreal, \$49,876.65; Donald Ropes & Wire Cloth Limited, Hamilton, Ont., \$20,627.07; Doon Twines, Ltd., Kitchener, Ont., \$17,993.67; Doran & Price, Montreal, \$81,426.23; Doran Construction Company Ltd., Ottawa, \$686,192.99; Harold J. Doran, Montreal, \$96,025.38; Doric Fabrics Limited, St. Johns, Que., \$16,212.47; Dorothea Knitting Mills Limited, Leaside, Ont., \$122,836.17; Dougall Painting Contracting Co. Ltd., Montreal, \$37,693.80; J. O. Dougall Limited, Toronto, \$35,890.26; Douglas Bros. Limited, Montreal, \$52,788.97; Cie D'Outillage et Transport Limitée, Quebec, \$14,368.38; Dowell's Cartage & Storage Ltd., Victoria, \$13,297.35; Dowty Equipment (Canada) Ltd., Ajax, Ont., \$129,507.25; Doyle Equipment Limited, London, Ont., \$31,722.07; Drake Gibson Coal Ltd., Regina, \$13,793.92; C. W. Draper, Kingston, Ont., \$12,661; W. G. Draper Co., Windsor, Ont., \$13,066.72; Drew, Brown Limited, Montreal, \$11,052.66; E. F. Drew & Co., Ltd., Montreal, \$46,775.61; F. Drexel Co. Ltd., Vancouver, \$16,833.47; Drummond McCall & Co., Ltd., Montreal, \$48,771.74; Andrew Drury, Alliston, Ont., \$46,015.86; Drury's Fuel & Builders Supplies Reg'd., Kingston, Ont., \$11,261.04; Du Rocher Enterprises Inc., Montreal, \$16,110.50; Ludger Duchaine Inc., Quebec, \$85,944; Dueck Building Supplies Ltd., Chilliwack, B.C., \$12,840.81; Duncan Textiles Limited, Toronto, \$31,332.59; C. A. Dunham Co. Ltd., Toronto, \$34,614.37; Dunlop Tire & Rubber Goods Co., Ltd., Toronto, \$307,305.04; Duplan of Canada Ltd., Montreal, \$177,634.19; J. H. Dupuis, Limited, Montreal, \$118,477.80; J. P. Dupuis, Ltd., Verdun, Que., \$55,264.21; Alexandre Duranceau Ltée., Montreal, \$31,694.23; Charles Duranceau Limitée, Montreal, \$18,324.10; Duro Metalwares Limited, Hamilton, Ont., \$16,051.90; Dustbane Products, Ltd., Ottawa, \$37,931.11.

The Eagle Shoe Co., Limited, Montreal, \$57,159.37; Eastern Canada Construction Co., Reg'd., Sherbrooke, Que., \$12,185.89; Eastern Canada Steel & Iron Works Limited, Quebec, \$12,214.67; Eastern Canada Stevedoring Co., Ltd., Montreal, \$14,286.02; Eastern Coal Co., Ltd., Saint John, N.B., \$16,884.97; Eastern Electrical Supply Co., Montreal, \$54,945.43; Eastern Equipment Limited, Fredericton, \$37,391.78; Eastern Farm Products Co., Montreal, \$44,615.71; Eastern Light & Power Co., Ltd., Sydney, N.S., \$40,216.80; Eastern Feed Products, Ltd., Toronto, \$29,061.04; The T. Eaton Co., Ltd., Toronto, \$373,747.52; Eau Claire Sawmills, Limited, Calgary, Alta., \$11,029.91; The E. B. Eddy Company, Hull, Que., \$22,820.03; City of Edmonton, \$216,112.43; Edmonton City Dairy Ltd., Edmonton, \$21,576.77; Edmonton Flying Club, Edmonton, \$11,260.93; Edmonton Paint & Glass Co., Ltd., Edmonton, \$24,479.16; Edmonton Produce Co., Ltd., Edmonton, \$61,775.58; Edmonton Public School Board, Edmonton, \$11,227; D. Kemp Edwards, Limited, Ottawa, \$38,423.12; Electric Auto-Lite, Limited, Sarnia, Ont., \$68,635.84; Electric Fixtures & Portable Lamp Manufacturing, Montreal, \$19,486.08; Electric Motor Sales, Ltd., Edmonton, \$11,264.84; Electric Tamper & Equipment Co., of Canada, Limited, Montreal, \$50,418.98; Electrolier Mfg., Co., Limited, Montreal, \$20,524.41; Electronic Associates Limited, Toronto, \$12,025.63; Electronic Laboratories of Canada, Ltd., Vancouver, \$33,469.91; Electronic Materials International Ltd., Ottawa, \$116,455.75; The Fred Elgie Co., Ltd., Belleville, Ont., \$18,583; Elgin Construction Co. Ltd., St. Thomas, Ont., \$15,543.70; Emile Elie Coal Limited, Montreal, \$10,496.18; J. Elkin Company Limited, Montreal, \$29,553.16; The J. W. Ellis Industries, Toronto, \$23,098.25; T. E. Elviss Co., Brandon,

Man., \$36,933.82; W. E. Emerson & Sons Limited, Saint John, N.B., \$17,142.29; Empire Brass Mfg. Co., Ltd., London, Ont., \$63,715.74; Empire Crockery Company, Montreal, \$19,487.11; Empire Sash & Door Co., Ltd., Winnipeg, \$25,152.84; The Empire Shirt Mfg. Co., Limited, Louiseville, Que., \$70,500.80; Engineered Buildings (Alberta) Ltd., Calgary, Alta., \$27,172.59; English Electric Company of Canada, Limited, St. Catharines, Ont., \$18,143.94; Essex Packers Limited, Hamilton, Ont., \$16,408.48; T. H. Estabrooks Co., Ltd., Saint John, N.B., \$187,110.70; Evans, Coleman & Evans, Limited, Vancouver, \$34,103.01; Ever-Ready Cleaners Limited, Toronto, \$15,332.95; Excelsior Refineries Limited, Edmonton, \$117,513.69; The Exeter Dairy, Exeter, Ont., \$12,224.92; Exide Batteries of Canada, Ltd., Toronto, \$151,838.48; Export Packers Limited, Toronto, \$98,933.77;

R. J. Fair Food Equipment Co., Toronto, \$124,011.75; Fairbanks Soap Co., Ltd., Toronto, \$74,113.40; The Fairway Aviation Company of Canada Ltd., Dartmouth, N.S., \$127,536.26; Fairholme Dairy, Clinton, Ont., \$17,254.15; Frank O. Farley, Montreal, \$11,734.32; S. E. Farley & Son, Ottawa, \$46,364.67; Farmers' Ltd., Halifax, \$47,170.84; Fashion Craft Mfrs. Limited, Montreal, \$10,823.83; Fashion Glove Incorporated, Loretteville, Que., \$30,120.74; Fawcett & Grant Limited, Huntingdon, Que., \$150,754.14; F. W. Fearman Co., Ltd., Hamilton, Ont., \$127,478.04; Feather Industries Limited, Toronto, \$47,950.81; Federal Electric Manufacturing Co., Ltd., Montreal, \$1,057,708.14; Federal Wire & Cable Co., Ltd., Guelph, Ont., \$11,122.69; Ferguson Automotive Service Limited, Vancouver, \$39,772.05; Ferguson Supply Alberta Limited, Calgary, Alta., \$10,290.61; La Fermiere Syndicat Cooperatif de Lait, Quebec, \$11,110.86; Ferranti Electric, Ltd., Toronto, \$223,122.61; Ferris Instrument Company, Boonton, N.J., U.S.A., \$14,042.16; Ferro Metal Limited, Montreal, \$63,172.45; Fess Transport, Selkirk, Ont., \$18,000.21; Fetherstonhaugh, Durnford, Bolton & Chadwick, Toronto, \$51,500; Field Aviation Company Limited, Oshawa, Ont., \$53,831.38; J. G. Field & Son, Ltd., Tavistock, Ont., \$36,261.78; Findlays Limited, Carleton Place, Ont., \$38,594.55; Finning Tractor & Equipment Co., Ltd., Vancouver, \$13,485.07; Firestone Industrial Products Company, Akron, Ohio, U.S.A., \$292,283.18; Firestone Tire & Rubber Co. of Canada Ltd., Hamilton, Ont., \$275,145; First Co-operative Packers of Ontario Ltd., Barrie, Ont., \$319,339.58; Fifth Brown Steels Ltd., Montreal, \$12,855.30; Fisher Scientific Co. Ltd., Montreal, \$46,276.95; Fleck Bros., Ltd., Vancouver, \$47,050.24; Fleet-Fiberlast Limited, Fort Erie, Ont., \$92,487; Flexo Cotton Products, Niagara Falls, Ont., \$17,160.54; Flintlock Company of Canada Limited, Toronto, \$30,592.39; John Flood & Sons Ltd., Saint John, N.B., \$38,283.21; Foldaway Furniture Limited and Campbellford Planing Mills Limited, Campbellford, Ont., \$59,899.48; Forano Limited, Plessisville, Que., \$10,054.21; Ford Motor Co. of Canada Ltd., Windsor, Ont., \$1,081,711.70; Forest City Painters and Decorators, London, Ont., \$13,074.50; Fort St. John Lumber Co. Ltd., Fort St. John, B.C., \$15,203.55; Fortin & Lamothe, Drummondville, Que., \$43,286.92; Anthony Foster & Sons Limited, Toronto, \$10,581.87; J. E. Fouchaux Company, New York, N.Y., U.S.A., \$41,003.13; The Foundation Company of Canada, Ltd., Montreal, \$442,331.23; Four Wheel Drive Auto Co., Ltd., Kitchener, Ont., \$282,074.49; Fournier Van & Storage Limited, Ottawa, \$31,627.75; Eudore Fournier & Fils, Plessisville, Que., \$164,484.14; Fox Cartage, Trenton, Ont., \$62,625.05; E. S. Fox Plumbing & Heating Limited, Welland, Ont., \$19,823.31; Franco Canadian Dyers, Limited, St. Johns, Que., \$17,992.16; Franco-Canadian Milk Products Co. Ltd., Montreal, \$15,292.50; Fraser Supplies Ltd., Berwick, N.S., \$22,279.76; Fraser Valley Milk Producers' Association, Vancouver, \$20,273.53; Frigidaire Products of Canada, Ltd., Leaside, Ont., \$920,458.31; Robert J. Frosst, Halifax, \$30,896.99; Frost Machinery Company Limited, Winnipeg, \$31,662.45; Frost, the Mover, Kingston, Ont., \$36,628.51; Frost Steel & Wire Company, Limited, Hamilton, Ont., \$54,463.30; Frost's, St. John's, \$10,843.80; Fundy Construction Co., Limited, Halifax, \$38,489.30; Furness Withy & Co., Limited, Halifax, \$29,513.07.

G. & M. Equipment Co., North Hollywood, Cal., U.S.A., \$10,941.26; G. Gagne Transport Enr., Quebec, \$11,575.95; Gainers, Ltd., Edmonton South, Alta., \$90,435.84; Gale Bros., Limited, Quebec, \$197,183.30; Gamble Robinson Ltd., Ottawa, \$47,624.33; Garage Faucher & Frere, Quebec, \$11,960.15; John M. Garland Son & Company Limited, Ottawa, \$13,809.28; Gas Accumulator Co. (Canada), Ltd., Toronto, \$30,914.36; J. R. Gaunt & Son (Canada) Co., Ltd., Montreal, \$24,653.69; General Bakeries Limited, Toronto, \$10,459.51; General Electric X-Ray Corporation Limited, Montreal, \$24,342.84; General Equipment Limited, Quebec, \$16,616.41; The General Fireguard Corporation, Ltd., Windsor, Ont., \$81,677; General Milk Products of Canada, Ltd., Brockville, Ont., \$20,166.36; General Motors of Canada, Limited, Oshawa, Ont., \$1,028,518.49; General Paint Corporation of Canada, Ltd., Vancouver, \$46,761.21; General Steel Wares Ltd., Montreal, \$191,836.13; The General Supply Co. of Canada Ltd., Montreal, \$33,800.92; General Textile Mills Inc., Carbondale, Pa., U.S.A., \$12,183.61; The General Tire & Rubber Co. of Canada, Ltd., Toronto, \$67,088.24; The Georgian Bay Fruit Growers Limited, Thornbury, Ont., \$16,422.97; A. A. Geraghty, Grand Casepédia, Que., \$17,000; The Gibbard Furniture Shops, Limited, Napanee, Ont., \$49,907.92; Henry E. Gibson and Company, Winnipeg, \$13,225; R. E. Gibson & Co., Simcoe, Ont., \$39,654.83; V. C. Gibson, Chilliwaug, B.C., \$10,527.34; Gilbert & Morrison Travel Agency, Ottawa, \$61,972.86; Gilchrist Lumber Co., Ltd., London, Ont., \$33,348.57; Gillilan Bros., Inc., Los Angeles, Cal., U.S.A., \$1,269,654.21; H. S. Gill, Fredericton, \$15,964.31; Gillette Safety Razor Co. of Canada, Limited, Montreal, \$23,276.47; Gilley Bros., Ltd., New Westminster, B.C., \$23,580.19; Gizon Mfg. Co., Limited, Guelph, Ont., \$15,017.54; Gingras Construction, Trenton, Ont., \$21,660.55; Giroday Sawmills, Ltd., Vancouver, \$23,631.34; Alfred Giroux Engr., Quebec, \$18,277.57; Margaret Branch Glasgow, London, England, \$71,279.98; Glen Roy Creamery, Belleville, Ont., \$21,851.80; Glidden Co., Ltd., Toronto, \$24,429.30; Globe Bedding Co. Ltd., Toronto, \$50,928.72; Globe Oil Co. of Canada, Ltd., Westboro, Ont., \$58,792.75; Globelite Batteries, Ltd., Winnipeg, \$39,018.02; Jas. Glovers Dany Ltd., Aylmer, Ont., \$16,494.70; Goderich Manufacturing Co., Limited, Goderich, Ont., \$18,811.94; The Gold Glove Works, Montreal, \$15,823.63; Howard Good, Edmonton, \$10,388.84; Joseph Good, Alliston, Ont., \$19,518.21; Gooderham & Worts, Limited, Toronto, \$19,590.01; Goodfellow & Dougherty, Peterborough, Ont., \$17,341.70; B. F. Goodrich Rubber Co. of Canada, Ltd., Kitchener, Ont., \$280,379.08; The Goodyear Tire & Rubber Co. of Canada, Ltd., New Toronto, Ont., \$456,803.89; J. Goodyear & Sons, Ltd., Grand Falls, Nfld., \$204,060.03; Gordon & Belyea, Ltd., Vancouver,

\$23,760.12; Gorman, Eckert & Co., Limited, London, Ont., \$18,789.76; Gould Storage Battery Limited, Kingston, Ont., \$63,371.35; Gourcock-Bridport Limited, Montreal, \$46,953.11; Graflex Inc., Rochester, N.Y., U.S.A., \$21,461.33; Graham Nail & Wire Products, Limited, Toronto, \$17,761.03; Granby Elastic Web of Canada, Limited, Granby, Que., \$32,110.67; Grandmere Knitting Company, Limited, Grandmere, Que., \$12,720; Grandor Lumber Co. Ltd., Toronto, \$16,275.98; Granger Freres, Limited, Montreal, \$12,390.15; Stanley A. Grant, Toronto, \$40,043.57; M. W. Graves & Co., Ltd., Bridgetown, N.S., \$10,966.49; Gray-Bonney Tool Co., Limited, Toronto, \$46,598.88; Gray Coach Lines Limited, Toronto, \$45,876.60; Great Northern Railway Company, St. Paul, Minn., U.S.A., \$12,661.11; The Great Western Garment Co., Ltd., Edmonton, \$186,620.80; Greb Shoe Company, Limited, Kitchener, Ont., \$27,710; A. P. Green Fire Brick Co., Ltd., Toronto, \$12,587.28; Greenfield Tap & Die Corp. of Canada, Limited, Galt, Ont., \$15,290.28; The B. Greening Wire Co., Limited, Hamilton, Ont., \$10,783.95; Greenshields-Hodgson-Racine, Limited, Montreal, \$17,081.78; Greer & Bridden Ltd., Prince Rupert, B.C., \$20,363.72; Greer Hydraulics Inc., Brooklyn, N.Y., U.S.A., \$16,262.52; Grinnell Co. of Canada, Ltd., Toronto, \$27,250.73; Alfred Grodte, Ottawa, \$15,160; Grover Mills Ltd., Montreal, \$29,312.21; Guarantee Cleaners & Dyers Ltd., Vancouver, \$23,805.12; Guaranty Silk Dyeing & Finishing Co., Limited, St. Catharines, Ont., \$99,508.12; Guard-X Inc., Montreal, \$23,996.97; Guildfords, Limited, Halifax, \$56,203.97; Gummed Papers Limited, Brampton, Ont., \$61,970.99; Gutta Percha & Rubber, Ltd., Toronto, \$60,803.75; Gypsum Lime & Alabastine, Canada, Limited, Toronto, \$20,943.50.

City of Halifax, \$30,608.54; Halifax Motors Limited, Halifax, \$11,498.01; Halifax Public Service Commission, Halifax, \$41,882.63; Halifax Shipyards, Ltd., Halifax, \$886,482.82; Halifax Transfer Co. Limited, Halifax, \$23,976.41; Hall Fuel Limited, Ottawa, \$50,010.85; Halliday, Dube Lumber Co., Montreal, \$147,740.47; Hamilton Carhart Manufacturing, Limited, Toronto, \$18,093.28; Hamilton Garden Service, Hamilton, Ont., \$14,464.80; Hancock Lumber Limited, Edmonton, \$20,028.48; T. W. Hand Fireworks Co., Limited, Cooksville, Ont., \$48,631.73; Handy & Harman of Canada, Limited, Toronto, \$18,529.28; Francis Hankin & Company Limited, Montreal, \$20,469.05; P. Hanrahan Registered, Quebec, \$43,917.49; Hanson Construction Ltd., Fredericton, \$29,550.75; Harding Carpets, Limited, Toronto, \$27,983.36; Harrisons & Crosfield (Canada) Ltd., Montreal, \$17,443.94; Hart Battery Co., Ltd., St. Johns, Que., \$147,849.93; Hartt & Adair Coal Company Limited, Montreal, \$16,551.29; J. F. Hartz Co., Ltd., Toronto, \$17,714.86; Harvey & Co., Ltd., St. John's, \$45,935.15; Hatch Air Conditioning Engineering Co. Ltd., Toronto, \$19,567.80; Hatskin Timber Co., Ltd., St. Boniface, Man., \$20,740.95; Hayward Lumber Co., Ltd., Edmonton, \$41,375.11; Heaney Cartage & Storage Limited, Victoria, \$47,802.67; Hebert Lumber Ltee, Montreal, \$18,852.41; Geo. H. Hees Son & Co., Limited, Toronto, \$11,387.57; H. J. Heinz Company of Canada, Limited, Leamington, Ont., \$14,223.17; Hemlock Park Dairy, Limited, Kingston, Ont., \$21,190.76; Henderson Clothing Limited, Vancouver, \$48,756.23; John Heney & Son Limited, Ottawa, \$52,478.89; Hepburn Brothers, Picton, Ont., \$38,825.19; Hercules Sales Limited, Toronto, \$28,685.44; Milton Hersey Company Limited, Montreal, \$10,217.38; T. Hetherington, Limited, Quebec, \$10,974.61; Hibbards Appliances Limited, Kingston, Ont., \$61,055.86; C. E. Hickey & Sons Limited, Hamilton, Ont., \$54,062.97; Hickman Tye Hardware Co. Ltd., Victoria, \$20,367.08; Hicks' Lumber & Supply Co., Ltd., Picton, Ont., \$11,985.92; J. H. Hicks & Sons, Ltd., Bridgetown, N.S., \$142,331.20; Highland Dairy Limited, Toronto, \$10,378.69; Hill-Clark-Francis, Ltd., New Liskeard, Ont., \$232,794.43; Hill Heating & Service Co., Halifax, \$11,014.16; Hill the Mover, Toronto, \$79,901.84; Fern V. Hill, Regina, \$14,000; Hillis & Sons, Limited, Halifax, \$10,098.75; Hillyer Instrument Company, Inc., New York, N.Y., U.S.A., \$38,434; Edmund Hind Lumber Company Limited, Toronto, \$96,517.56; Hislop Construction Co. Ltd., Edmonton, \$23,167.86; Hobart Mfg. Co., Ltd., Toronto, \$32,040.29; Hobbs Glass, Ltd., London, Ont., \$43,610.66; T. Hogan & Co., Halifax, \$14,722.68; The Holden Manufacturing Co., Ltd., Ottawa, \$118,243.31; R. M. Hollingshead Co. of Canada, Ltd., Toronto, \$19,548.28; R. T. Holman Ltd., Summerside, P.E.I., \$50,635.30; Home Oil Distributors, Ltd., Vancouver, \$14,998.43; Homewood Marine Ltd., Vancouver, \$25,284.96; Hoover Machine Company, Ltd., Edmonton, \$25,744; Alfred Horie Construction Co. Ltd., Vancouver, \$20,572.98; Horne & Pitfield Ltd., Calgary, Alta., \$36,034.28; Horton Steel Works Limited, Fort Erie, Ont., \$40,920; Hoskin Scientific Specialties, Montreal, \$10,531.35; Hotel & Hospital Supply Co., Toronto, \$15,440.16; D. H. Howden & Co. Limited, London, Ont., \$14,822.81; F. D. Howie Construction Limited, Toronto, \$89,229.22; Hoyt's Moving & Storage, Halifax, \$47,474.76; Hubbert's Food Services, Toronto, \$56,346.33; Huck Glove Co., Kitchener, Ont., \$87,732.93; Hudson's Bay Company, Winnipeg, \$76,548.31; Hume & Rumble Limited, Vancouver, \$26,187.77; J. A. Humphrey & Son, Limited, Moncton, N.B., \$65,132.70; Frank Hunnisett Ltd., Toronto, \$185,026.85; Huntingdon Woollen Mills, Limited, Huntingdon, Que., \$664,664.25; Husband Transport Limited, London, Ont., \$33,405.50; John A. Huston Co., Limited, Toronto, \$18,631.44; The Hydra-Clene Corp. of Canada, Limited, Cornwall, Ont., \$10,991.03; Hydro-Quebec, Montreal, \$150,001; Hydrographic Supplies Establishment, Taunton, Somerset, England, \$20,408.18; Hygiene Products Limited, Toronto, \$53,422.13; Hygrade Auto Parts Ltd., Montreal, \$10,464.56.

Ideal Upholstering Co. Ltd., Montreal East, Que., \$199,488.71; Imperial Oil, Ltd., Toronto, \$6,727,620.40; Imperial Tobacco Sales Company of Canada, Limited, Montreal, \$10,317.02; Imperial Fuels, Ltd., London, Ont., \$220,686.87; Independent Cap & Hat Co., Montreal, \$20,807.10; Independent Petroleum Corporation, Montreal, \$26,509.03; Industrial Lumber & Building Materials Limited, Long Branch, Ont., \$11,400.26; Industrial Machinery Co., Limited, Halifax, \$63,262.07; Industrial Maintenance Limited, Montreal, \$16,037.40; Industrial & Road Equipment Ltd., Calgary, Alta., \$131,983.19; Ingersoll Body Corporation, Ingersoll, Ont., \$24,875; John Inglis Co., Limited, Toronto, \$29,227.42; Ingram & Bell, Limited, Toronto, \$30,986.50; Inland Gas & Oil Company Limited, Edmonton, \$32,500; Instruments Ltd., Ottawa, \$135,159.10; Insulation Industries (B.C.) Limited, Vancouver, \$33,968.73; Insul-Mastic Corporation, Limited, Winnipeg, \$14,835.82; Intercontinental Sales & Service Company, Detroit, Mich., U.S.A., \$20,620.52; Interlake Tissue Mills Co., Limited, Toronto,

\$13,753.60; International Agencies & Machinery Co., Ltd., Vancouver, \$12,098.20; International Business Machines Co., Ltd., Toronto, \$127,956.93; International Electric Company, Limited, Montreal, \$29,716.70; International Harvester Co. of Canada Limited, Hamilton, Ont., \$90,342.96; International Paints (Canada), Ltd., Montreal, \$55,145.80; The International Silver Co. of Canada, Limited, Hamilton, Ont., \$22,453.32; International Water Supply Ltd., Rock Island, Que., \$33,232.61; Irvin Air Chute, Ltd., Fort Erie N., Ont., \$800,032.98; Irving Oil Co. Ltd., Saint John, N.B., \$77,673.53; Island Farms Co-operative Ass'n, Victoria, \$38,951.04; Ives Bedding Co. Limited, Cornwall, Ont., \$59,231.69.

Jackson Moving & Storage Limited, Hull, Que., \$16,089.80; James Storage & Cartage Company Limited, Calgary, Alta., \$42,715.74; The F. T. James Co., Ltd., Toronto, \$26,662.56; J. R. Jaquith, London, Ont., \$16,086.17; Jeffre & Jeffre Limited, Vancouver, \$35,947.14; Johnson & Johnson, Ltd., Montreal, \$72,959.67; Johnson Bros., Co., Limited, Brantford, Ont., \$35,842.79; Axel Johnson Construction Ltd., Edmonton, \$89,390.33; Johnston Motor Co. Limited, Vancouver, \$16,745.61; Johnston National Storage Ltd., Vancouver, \$23,208; Johnstone Storage & Cartage Co., Ltd., Calgary, Alta., \$20,580.52; Jones Tent & Awning, Limited, Vancouver, \$24,972.30; Sid Jones Construction Co., Ltd., London, Ont., \$54,242.93; H. D. Justi & Son, Inc., Philadelphia, Pa., U.S.A., \$15,946.26.

Kane Equipment Limited, Winnipeg, \$21,580.38; Kane-Marr Limited, Winnipeg, \$21,450.98; Katchen Brothers, Calgary, Alta., \$68,687.47; Kaufman Rubber Co. Limited, Kitchener, Ont., \$83,041.70; Kay Metal & Refining Works Ltd., Montreal, \$11,589.06; Julius Kayser & Co. Limited, Sherbrooke, Que., \$10,970.57; Keeler Painting & Decorating Co., Edmonton, \$12,224.50; Roy W. Keffer, Newmarket, Ont., \$40,293; Kellogg Co. of Canada, Limited, London, Ont., \$27,313.45; Kelly, Douglas & Co., Ltd., Vancouver, \$47,850.44; Kem-Air of Canada, Montreal, \$25,135.45; Kenning Aviation Limited, Toronto, \$42,108.32; Kenwood Mills, Limited, Arnprior, Ont., \$19,991.58; Kernath Mfg., Co. of Canada, Limited, Toronto, \$29,908.34; A. M. Kerr Equipment Limited, Toronto, \$103,312.05; H. A. Kerr, Toronto, \$34,485; Keyes Supply Co., Ltd., Ottawa, \$51,168.10; Walter Kidde & Co. of Canada, Limited, Montreal, \$25,459.43; Kightley Auto Electric, London, Ont., \$19,817.13; Killen's Transfer, Fredericton, \$13,146.97; King, Coons, Phelan & Porter, Toronto, \$45,808.24; King Gething Mines, Hudson Hope, B.C., \$18,527.91; Kingham-Gillespie Coal Co., Ltd., Victoria, \$39,030.09; Kingston & Salmon Limited, Prescott, Ont., \$87,648.50; City of Kingston, Ont., \$69,582.77; Kingston Creamery, Kingston, Ont., \$12,568.84; Kingston Roofing Insulating Co., Kingston, Ont., \$11,748.75; Kitchen Installations Ltd., Ajax, Ont., \$13,336.88; The Kitchen Overall & Shirt Co., Limited, Brantford, Ont., \$37,430.90; W. J. Knox Limited, Toronto, \$10,216.58; Kramer Tractor Co., Ltd., Regina, Sask., \$15,837.03; Kroehler Mfg. Co., Limited, Stratford, Ont., \$23,174.66; H. Krug Furniture Co., Limited, Kitchener, Ont., \$13,214.52; Kummer-Shipman Electric Ltd., Winnipeg, \$418,633.72.

Labrador Construction Company Ltd., Montreal, \$49,754; LaFrance Fire Engine and Foamite Ltd., Toronto, \$56,655.70; R. Laidlaw Lumber Co., Ltd., Toronto, \$25,587.61; La Laiterie Arctic Limitée, Quebec, \$12,421.22; Laiterie Granger Freres Limitee, St. Jean, Que., \$10,974; Lakeside Milling Co., Limited, Toronto, \$15,192.72; Lakeview Pure Milk Dairy, Barrie, Ont., \$75,361.74; Charles E. Lamarre, St. Jean, Que., \$18,153.42; Land O'Lanark Creameries, Perth, Ont., \$24,608; Langlois Motor Sales Ltd., Montreal, \$10,780.24; Langmuir Paints, Oakville, Ont., \$18,615.62; Lanigan Lumber Ltd., Halifax, \$63,757.69; F. Lapalm, Mover, Belleville, Ont., \$57,466.45; La Salle Land Company, Ville La Salle, Que., \$200,000; Laurentian Metal Products Company Limited, Hull, Que., \$17,111.20; Laurentide Dairy Products, Limited, Quebec, \$14,333.50; S. F. Lawrason & Co., Limited, London, Ont., \$19,908.31; J. W. Lawrence (Canada) Ltd., Montreal, \$121,150.46; H. W. Lea, Montreal, \$41,000; Leach Textiles Limited, Huntingdon, Que., \$52,761.44; John Leckie Ltd., Toronto, \$28,564.70; Lederle Laboratories, Montreal, \$92,260.66; Legg Bros., Limited, Toronto, \$16,350; Legrade Incorporated, Quebec, \$12,746.40; The Arthur S. Leitch Co., Limited, Toronto, \$27,729.44; Les Ateliers Provost Inc., Ste. Claire, Que., \$13,857.40; A. C. Leslie & Co., Limited, Montreal, \$12,785.61; Leslie's Storage Limited, Winnipeg, \$12,360.67; Lever Bros., Limited, Toronto, \$11,316.26; Levitt-Safety Limited, Toronto, \$21,233.02; Levy Auto Parts Company Limited, London, Ont., \$960,521.45; Libby, McNeill & Libby of Canada, Limited, Chatham, Ont., \$27,558.60; Liberty Brand Products, Montreal, \$19,254.04; Lightning Fastener Co., Limited, St. Catharines, Ont., \$92,278.22; Linen Lines Limited, Mimico, Ont., \$17,029.13; Liquid Carbonic Canadian Corporation Limited, Montreal, \$15,023.59; R. Litz & Sons Company Limited, Winnipeg, \$10,982.40; L. B. Lloyd & Alan R. Campbell, Toronto, \$12,775.71; J. H. Lock & Sons, Ltd., Toronto, \$38,124.70; Lockhart Woodworkers, Limited, Moncton, N.B., \$23,025.00; Lockhart's Camera Exchange, Toronto, \$19,303.13; Lockheed Aircraft Corporation, Burbank, Cal., U.S.A., \$11,029.01; Paul Loiselle Traasport, Dawson Creek, B.C., \$27,176.71; City of London, Ont., \$23,295.16; London Coat & Apron Supply, London, Ont., \$25,394.05; London Furniture Co., London, Ont., \$10,120.27; London Motor Products Ltd., London, Ont., \$24,435.80; London Sand and Stone Limited, London, Ont., \$11,260.81; Longueuil Woodcraft Ltd., Longueuil, Que., \$28,866.38; Harvey Lunam Construction Co. and Blondin Roofing Co., Regina, \$10,675.10; Lundy Fence Co., Limited, Toronto, \$10,504.87.

MacArthur Transportation Co. Ltd., Brandon, Man., \$37,630.60; MacCosham Storage & Distributing Co. (Calgary) Ltd., Calgary, Alta., \$85,465.48; MacCulloch Building Products Ltd., Halifax, \$79,321.59; MacDonald Brothers Aircraft, Ltd., Winnipeg, \$1,096,216.27; R. Ian MacDonald Ltd., Halifax, \$88,967.75; MacDonalds-Consolidated Limited, Winnipeg, \$25,762.23; MacDonell & Conyers, Ltd., Ottawa, \$61,849.10; MacGregor the Mover, Kingston, Ont., \$36,091.99; Machine Products Corp., Montreal, \$31,664.04; J. A. MacIsaac, Halifax, \$10,316.12; Mack Trucks (Canada), Ltd., Toronto, \$316,118.83; Gordon MacKay & Company Limited, Toronto, \$15,224.01; MacKenzie & Thayer Ltd., Saskatoon, Sask., \$25,317.74; MacKenzie, White & Dunsmuir, Limited, Vancouver, \$13,223.82; Stuart MacKenzie, Toronto, \$10,212; MacLaren Advertising Company Ltd., Toronto, \$531,727.08; H. R. MacMillan Export Company Limited, Vancouver, \$59,869.75; H. R. MacMillan

Sales, Ltd., Montreal, \$177,856.64; J. V. MacPherson Limited, Halifax, \$48,884.56; E. S. Magill, Winnipeg, \$10,526.84; Mahon Electric Co. Limited, Fort William, Ont., \$20,695.91; Main & Renssaa, Edmonton, \$58,271.98; W. H. Malkin & Co., Ltd., Vancouver, \$21,518.76; Manitoba & Saskatchewan Coal Co., Limited, Winnipeg, \$22,971.70; Manitoba Dairy & Poultry Co-operative Ltd., Winnipeg, \$79,280.30; Manitoba Power Commission, Winnipeg, \$301,971.31; The Manitoba Sugar Co., Ltd., Winnipeg, \$18,419.75; The Manitoba Telephone System, Winnipeg, \$42,974.27; Manitoba Tent & Awning Co., Winnipeg, \$32,028.97; Manitoba Vegetable & Potato Growers Co-operative Association, Winnipeg, \$14,722.69; Milton D. Mann, London, Ont., \$17,828.70; Manning Eggleston Lumber Co., Limited, Calgary, Alta., \$34,912.44; Manning Equipment Ltd., Halifax, \$38,037.95; Maple Leaf Construction Ltd., Winnipeg, \$37,221.09; Maple Leaf Dairy Ltd., Halifax, \$50,488.81; Maple Leaf Milling Co., Limited, Toronto, \$15,840.14; Marani & Morris, Toronto, \$157,408.52; Marchand Electrical Co., Ltd., Ottawa, \$19,072.21; Mardo Construction Ltd., Halifax, \$30,990.22; Margison, Babcock and Associates Limited, Toronto, \$208,428.65; Marine Industries Limited, Montreal, \$2,980,781.42; Maritime Accessories Limited, Halifax, \$21,939.36; Maritime Asphalt Products Ltd., Charlottetown, \$11,860.26; Maritime Canvas Converters, Limited, Halifax, \$17,047.02; Maritime Central Airways Limited, Charlottetown, \$128,905.65; Maritime Electric Co., Ltd., Fredericton, \$21,297.57; Maritime Pant Mfg. Co., Limited, Amherst, N.S., \$78,368.44; Maritime Telegraph and Telephone Co., Ltd., Halifax, \$100,259.29; Maritime Warehousing & Transfer Co., Ltd., Halifax, \$25,893.89; Markdale Creamery & Produce Co., Markdale, Ont., \$34,448; Marshall-Wells Co., Ltd., Winnipeg, \$135,745.15; Marshalls Co., Ltd., Toronto, \$137,671.29; Cie Martineau Electrique Limitée, Quebec, \$15,084.49; J. P. Martineau Engrg., Quebec, \$16,217.79; Marvel Products Ltd., Montreal, \$26,057.96; Marwell Construction Co. Ltd., Vancouver, \$1,100,077.58; Masco Electric Company, Limited, Toronto, \$15,233.58; Masonite Company of Canada Ltd., Montreal, \$11,136.34; L. Massicotte & Careau Limitée, Cap de la Madeleine, Que., \$13,027.20; Master Craft Uniform Co., Reg'd., Quebec, \$794,077.67; Vic. Mathewson Co., Ltd., Toronto, \$18,099.19; E. J. Maxwell Limited, Montreal, \$12,951.18; Earl H. Maynard, Toronto, \$58,536.88; Mayno Davis Lumber Co., Ltd., Ottawa, \$50,247.58; Mithcal McAdam, Clinton, Ont., \$32,383.11; McArthur Chemical Co., Ltd., Montreal, \$30,292.87; McAuliffe-Grimes Limited, Ottawa, \$28,738.02; T. McAvity & Sons, Ltd., Saint John, N.B., \$13,774.40; W. D. McBride, London, Ont., \$45,573.87; L. McBrine, Co. Limited, Kitchener, Ont., \$57,323.09; J. W. McBurney & Sons, Hagersville, Ont., \$14,385.95; Lindsay McCarthy, Petawawa, Ont., \$25,532.56; McColl-Frontenac Oil Co., Ltd., Montreal, \$198,662.73; Ken McColl, London, Ont., \$15,931.49; McConvery-Mudge Limited, Toronto, \$55,987.06; McCready Johansson Ltd., Edmonton, \$27,378.55; W. B. McCready Roofing and Supply Company, Edmonton, \$17,849; O. J. McCulloch & Co., Montreal, \$27,003.58; McDonald Bros. Equipment, Ottawa, \$73,929.52; McDougall Microfilms Limited, Ottawa, \$14,933.10; H. J. McFarland Construction Company Limited, Picton, Ont., \$1,156,899.49; McGavin Bakeries, Ltd., Vancouver, \$18,151.04; McGill University, Montreal, \$44,939.19; J. M. McGill, Hamilton, Ont., \$27,123.40; McGlashan, Clarke Co., Limited, Niagara Falls, Ont., \$22,085.31; McGregor Shirt Co., Limited, Hamilton, Ont., \$57,656.60; McIntosh Granite Co., Ltd., Toronto, \$19,961.26; McKee Moving & Storage Co., Saskatoon, Sask., \$11,980.28; McKenzie's Milk Products, Ltd., Halifax, \$39,923.76; McKinnon Columbus Chain Limited, St. Catharines, Ont., \$16,513.72; W. McLaren, Shilo, Man., \$20,018.94; W. Ronald McLaughlin, Moncton, N.B., \$19,214.05; J. D. McLellan, Calgary, Alta., \$12,251.83; McLennan, McFeely & Prior, Ltd., Vancouver, \$100,520.41; W. G. McMahon Limited, Winnipeg, \$15,288.73; McMullen Supplies, Ltd., Ottawa, \$15,292.84; C. A. McMurtry Furniture Ltd., Toronto, \$37,075.10; S. McNally & Sons Limited, Hamilton, Ont., \$20,634.34; McNeill's Van & Storage Limited, Edmonton, \$23,951.87; McQuay Norris Mfg. Co. of Canada Limited, Toronto, \$19,020.71; Meakins & Sons Ltd., Hamilton, Ont., \$12,794.26; Measurement Engineering Ltd., Arnprior, Ont., \$40,437.33; Medalta Potteries, Limited, Medicine Hat, Alta., \$57,199.79; R. P. Medhurst & Sons, Calgary, Alta., \$37,770.38; Medway Creamery, Ilderton, Ont., \$16,448; The Medway Properties Limited, London, Ont., \$29,969.92; Megantic Mfg. Co., Lake Megantic, Que., \$45,021.32; Meldrum the Mover, Montreal, \$23,134.55; Merchants Coal Company Limited, Montreal, \$18,296.17; Mercier Motor Supply Limited, Montreal, \$19,002.86; Merck & Co. Limited, Montreal, \$16,207.16; The Merco Wholesale Ltd., Edmonton, \$44,338.21; Metals Ltd., Edmonton, \$108,108.86; Midland Foundry & Machine Co., Limited, Midland, Ont., \$11,426.37; Mile End Fruit Exchange Inc., Montreal, \$38,587.91; John Millen & Son Ltd., Montreal, \$28,095.36; Miller & Gabbe, Montreal, \$117,605.80; The Mines Coal Co., Limited, Toronto, \$124,211.11; Edgar Milot Inc., Montreal, \$13,381.90; J. Milton Limited, Kamloops, B.C., \$17,727.09; Mine Safety Appliances Co. of Canada, Limited, Toronto, \$35,019.55; The Miner Rubber Co., Limited, Granby, Que., \$159,266.75; Minneapolis-Honeywell Regulator Co., Limited, Leaside, Ont., \$45,353.30; Mitchell & Wilson Limited, Gananogue, Ont., \$16,862.09; Mitchell Manufacturing Company Limited, Toronto, \$17,225.12; The Robert Mitchell Co., Ltd., Montreal, \$12,235.43; Modern Construction Ltd., Moncton, N.B., \$93,774.62; Modern Dairies Ltd., Vancouver, \$27,820.74; Modern Motors, Calgary, Alta., \$30,116.44; Modern Packers Limited, Montreal, \$17,876.03; Le Syndicat de Construction Moderne Ltée, Sillery, Que., \$25,092.04; W. A. Moffatt Company, Toronto, \$83,425; Moffats Ltd., Weston, Ont., \$210,932.27; G. A. Moggridge, Company Limited, St. Catharines, Ont., \$20,078.69; W. & A. Moir, Ltd., Halifax, \$11,907.75; J. J. Monaghan Co. Inc., Denver, Colo., U.S.A., \$19,486.50; Monahan Supply Corporation Limited, Toronto, \$48,637.92; Monarch Knitting Co., Ltd., Toronto, \$114,404.14; The Monarch Lumber Co., Limited, Saskatoon, Sask., \$14,958.68; Monarch Overall Mfg. Co., Limited, Winnipeg, \$226,010.73; Monarch Plumbing & Heating Company, Victoria, \$10,147; Moncton Electricity & Gas Co., Ltd., Moncton, N.B., \$36,680.07; Moncton Lumber Co., Limited, Moncton, N.B., \$43,295.81; Moncton Plumbing & Supply Co., Ltd., Moncton, N.B., \$59,071.60; Mongeau & Robert Cie. Ltée., Montreal, \$42,254.75; Montmagny Broom Company Ltd., Montmagny, Que., \$16,066.82; Montreal Auto Parts, Montreal, \$15,990.04; City of Montreal, \$39,497.49; The Montreal Cottons Ltd., Valleyfield, Que., \$1,675,787.62; Montreal Gear Works Limited, Montreal, \$14,320; Montreal-Ottawa Express Limited, Ottawa, \$10,864.01; Montreal Shipping Company Limited, Montreal, \$119,652.03; Montreal Suspenders & Umbrellas Limited, Montreal, \$62,428.97; Montreal Swiss

Embroidery Works Limited, Montreal, \$76,734.32; University of Montreal, \$23,789.20; Montrose Worsted Mills, Inc., Granby, Que., \$86,360.33; Moore-Whittington Lumber Co., Ltd., Victoria, \$25,868.22; W. Moore Paint Company, Toronto, \$11,907.20; Morantz Beef Co., Montreal, \$45,445.69; Morganite Carbon Products, Canada, Limited, Toronto, \$10,114.17; Morlen Electrical Products, Ottawa, \$69,112.57; Morrison, Hershfield, Millman & Huggins, Toronto, \$11,000; Morrison-Lamothe Bakery Limited, Ottawa, \$14,694.28; Iain R. Morrison, Kamloops, B.C., \$15,000; James Morrison Brass Mfg. Co., Ltd., Toronto, \$27,780.14; Motor Car Supply Co., of Canada, Ltd., Edmonton, \$16,648.93; Motor Coach Industries, Limited, Winnipeg, \$348,639.71; Motorways Limited, Toronto, \$15,838.13; Mount Enterprise Limited, Montreal, \$1,788,332.49; Mount Royal Metal Co., Ltd., Montreal, \$13,075.10; Mount Royal Specialties Limited, Montreal, \$35,280; Moyer School Supplies Ltd., Montreal, \$23,280.12; Mumford Medland, Ltd., Winnipeg, \$22,233.82; Munderloh & Co. Ltd., Montreal, \$23,313.79; Municipal Spraying & Contracting Limited, Halifax, \$99,599.86; The Murphy Paint Co., Ltd., Montreal, \$37,474.99; Alexander Murray & Co., Ltd., Montreal, \$61,299.20; Mussens Canada Ltd., Toronto, \$204,605.67; M. D. Muttart Ltd., Edmonton, \$12,526.67; Mutual Growers Market Ltd., Toronto, \$13,537.25; Myers Coal Company Ltd., Hamilton, Ont., \$25,858.03.

Nabob Food Products Ltd., Vancouver, \$58,356.20; National Association of Broadcasters, Washington, D.C., \$18,865; National Carbon Limited, Toronto, \$31,258.29; National Drug & Chemical Co. of Canada, Montreal, \$28,073.21; National Grocers Company Limited, Ottawa, \$93,185.61; National Iron Corporation, Ltd., Toronto, \$22,003.35; National Lace & Embroidery Works, Montreal, \$15,006.83; National Motors Limited, Toronto, \$29,799.22; National Painting & Decorating Co., Limited, Toronto, \$30,906.20; Natlie Knitting Mills, Whitby, Ont., \$85,222.40; Natural Products Corporation, Montreal, \$10,792.25; Navy League of Canada, Montreal, \$60,496.67; Needlecraft Mills Ltd., St. Hyacinthe, Que., \$10,221.91; Neil & Neil Ltd., Vernon, B.C., \$11,723.10; L. O. Neily & Co., Ltd., Aylesford, N.S., \$69,864.58; Nelson Wood Products, Wheatley, Ont., \$30,797.05; Nenniger & Chenevert, Montreal, \$70,062.02; Neptune Meters, Limited, Long Branch, Ont., \$24,599.35; New Brunswick Electric Power Commission, Saint John, N.B., \$89,610.38; New Brunswick Telephone Co., Ltd., Moncton, N.B., \$31,634.95; New Method Laundries Limited, Victoria, \$30,516.90; New York Central Railroad Co., New York, N.Y., U.S.A., \$104,050.11; Newfoundland Light & Power Co., Ltd., St. John's, \$26,853.49; S. H. Newman Company Limited, Toronto, \$54,926.51; Newson & Merritt, Vancouver, \$16,719.75; The Nichols Chemical Co., Limited, Montreal, \$11,543.59; M. F. Nichols, Wyandotte, Mich., U.S.A., \$12,500; R. H. Nichols, Limited, Toronto, \$12,312.52; Nicholson File Company, Port Hope, Ont., \$14,980.33; Chas. Niedner's Sons, Limited, Coaticook, Que., \$10,402.69; Noranda Copper and Brass Limited, Montreal East, Que., \$11,245.85; Norris Dairy, Barrie, Ont., \$25,366.46; A. A. Norris & Co., Montreal, \$10,853.95; North American Aviation Inc., Los Angeles, Cal., U.S.A., \$66,303.46; North American Buildings, Ltd., Winnipeg, \$106,947; North American Lumber & Supply Co. Limited, Winnipeg, \$14,060.81; North American Telegraph Co., Montreal, \$31,583.57; North American Trucking & Distributing Co., Dawson Creek, B.C., \$88,519.26; North British Electric Welding Company Limited, Whifflet, Coatbridge, Lanarkshire, Scot., \$12,403.89; North Hill Electrical Co., Calgary, Alta., \$11,727.70; North Shore Construction Company Limited, Montreal, \$31,413.49; North Star Oil, Ltd., Winnipeg, \$30,820.34; North West Sportswear Company, Toronto, \$287,063.59; North York Hydro-Electric Commission, Willowdale, Ont., \$19,553.82; Township of North York, Willowdale, Ont., \$23,895.73; Northern Alberta Dairy Pool, Ltd., Edmonton, \$12,302.76; Northern Alberta Railways Co., Edmonton, \$113,187.28; Northern Asbestos & Building Supplies Ltd., Calgary, Alta., \$16,273.61; Northern British Columbia Power Co. Ltd., Prince Rupert, B.C., \$12,836.99; Northern Commercial Co., Ltd., Whitehorse, Y.T., \$17,911.20; Northern Construction Company & J. W. Stewart Limited, Vancouver, \$160,318.66; Northern Electric Co., Ltd., Montreal, \$3,643,669.07; Northern Freightways Limited, Dawson Creek, B.C., \$29,160.23; Northern Hardware Co., Limited, Edmonton, \$12,325.23; Northern Radio Company Incorporated, New York, N.Y., U.S.A., \$34,101.59; Northern Roofing & Metal Workers, Limited, Saint John, N.B., \$24,300.92; Northern Shirt Co., Limited, Winnipeg, \$86,439.49; Northwest Industries Ltd., Edmonton, \$1,099,627.57; Northwestern Creamery Limited, Victoria, \$24,492.23; Northwestern Utilities, Ltd., Edmonton, \$78,484.41; Nova Scotia Light & Power Co., Ltd., Halifax, \$476,476.17; Nova Scotia Power Commission, Halifax, \$39,987.36; Nova Scotia Waterproofoers, Halifax, \$19,671.32; Novelty Rubber Manufacturing Co., Hamilton, Ont., \$15,624.96; N. Nowicki, Suffield, Alta., \$27,027.50; Nu-Swift (Canada) Ltd., Toronto., \$15,485.45.

George R. Oake Ltd., Edmonton, \$45,169.92; Office Machine & Furniture Co., Ltd., Montreal, \$20,060.50; The Office Specialty Mfg. Company, Limited, Newmarket, Ont., \$12,421.98; Ogilvie Flour Mills Co., Limited, Montreal, \$35,968.20; Jas. A. Ogilvy's Limited, Montreal, \$18,757.64; A. T. O'Leary & Co., Halifax, \$299,474.51; O'Leary's Limited, Ottawa, \$38,978.77; Olive & Dorion, Limited, Montreal, \$25,453.07; John Omanique, Ottawa, \$38,953.50; Ontario Construction Co., Limited, St. Catharines, Ont., \$60,862.25; The Ontario Hughes-Owens Co., Ltd., Ottawa, \$1,099,239.10; Ontario Hydro-Electric Power Commission, Toronto, \$415,546.94; Ontario Laundry, Limited, Calgary, Alta., \$18,732.22; Ontario Motor Supplies, London, Ont., \$28,170.57; Ontario Northland Railway, North Bay, Ont., \$13,336.52; Ottawa Brass Mfg. Co., Ottawa, \$12,057.69; City of Ottawa, \$84,749.84; Ottawa Fruit Supply Limited, Ottawa, \$23,911.93; Ottawa Hydro-Electric Commission, Ottawa, \$91,694.94; Ottawa Paint Works Ltd., Ottawa, \$21,069.72; Ottawa Public School Board, Ottawa, \$10,458.37; Outboard, Marine & Manufacturing Co. of Canada, Limited, Peterborough, Ont., \$17,212.41; Oxford Woollen Mills, Limited, Oxford, N.S., \$12,183.96; Mike Ozarko Limited, Ottawa, \$16,879.

P & T Garage Ltd., Montreal, \$11,559.22; Pacific Meat Co., Ltd., Vancouver, \$124,199.61; Pacific Pile Driving Co., Ltd., Victoria, \$38,701.45; Pacific Produce Company Ltd., Vancouver, \$11,041.69; Page-Hersey Tubes, Limited, Toronto, \$26,492.65; Palm Dairies, Ltd., Calgary, Alta., \$43,182.97; Palmer-McLellan Shoe Co., Ltd., Fredericton, \$52,696.25; John Palmer Co., Limited, Fredericton, \$25,735; Paradis & Sons Limited, Montreal, \$17,335.87; Parkdale Woodworkers Limited, Ottawa, \$23,099.97; Parke, Davis & Company, Ltd., Walkerville,

Ont., \$31,600.24; C. C. Parker, Hamilton, Ont., \$36,000; Partridge-Halliday Ltd., Winnipeg, \$68,130.94; The J. Pascal Hardware Co., Ltd., Montreal, \$23,067.09; The Paterson Engineering Company Limited, London, Eng., \$14,184; Paton Mfg. Co., Ltd., Montreal, \$452,403.35; Geo. Pattinson & Company, Limited, Preston, Ont., \$19,534.77; H. Paulin & Co. Limited, Toronto, \$16,136.32; Peace River Transportation, Ltd., Hudson Hope, B.C., \$35,139.21; Peacock Brothers Limited, Montreal, \$29,751; Peacock Van & Storage Co., Regina, \$14,953.43; H. Pedersen, Vancouver, \$17,567.68; The Pedlar People, Limited, Oshawa, Ont., \$28,184.87; Peerless Laundry Ltd., Vancouver, \$24,653.60; Pembroke Builder's Supplies, Pembroke, Ont., \$71,785.70; The Pembroke Electric Light Co., Ltd., Pembroke, Ont., \$129,906.37; The Pembroke Laundry Cleaning & Dyeing Co., Pembroke, Ont., \$15,955.07; James Pender & Co., Limited, Saint John, N.B., \$23,244.07; Penmans, Ltd., Paris, Ont., \$104,839.08; Pennock Engineering, Ottawa, \$20,087.92; Pentagon Construction Co., Ltd., Montreal, \$415,625.83; People's Gas Supply Co., Ltd., Ottawa, \$10,384.66; Permanent Timber Products, Limited, Vancouver, \$48,636.47; Perrin Glove Co. (Canada), Limited, Montreal, \$10,518.20; Perth Dye Works Ltd., Winnipeg, \$18,218.58; Pesner Bros. Ltd., Montreal, \$43,760.46; C. H. Petch & Sons Limited, Ottawa, \$88,000.49; Petrick & Morrison, Dawson Creek, B.C., \$10,919.78; Pfeiffer's Inc., Quebec, \$25,457.85; Phil Wood Industries, Limited, Windsor, Ont., \$11,217; Philips Industries Ltd., Montreal, \$16,343.84; Phillips Paint Products Limited, Winnipeg, \$11,054.35; Phoenix Engineered Products Ltd., Toronto, \$1,237,726.35; Photographie Stores Ltd., Ottawa, \$18,162.79; The Photographic Survey Corporation Limited, Vancouver, \$116,040.94; Photostat Corporation, Toronto, \$53,737.77; Picker X-Ray of Canada Ltd., Montreal, \$38,056.92; Pictou Foundry & Machine Company, Limited, Pictou, N.S., \$93,228.70; Piercey Supplies Ltd., Halifax, \$192,313.35; Pigott Construction Co., Limited, Hamilton, Ont., \$1,178,572.50; Pilkington Glass Limited, Montreal, \$19,754.06; Jos. Pilon Limitée, Hull, Que., \$29,451.86; Pioneer Fruit & Vegetable Co., Ltd., Victoria, \$22,198.77; Pleasant View Dairy Ltd., Pembroke, Ont., \$60,310.61; Plume Canada Feather Inc., Longueuil, Que., \$29,855.50; Thomas Pocklington, Limited, Toronto, \$28,708.94; L. Poitras, Montreal, \$22,696.91; Polytechnic Research and Development Company, Inc., Brooklyn, N.Y., U.S.A., \$17,709.69; Poole Construction Co., Ltd., Edmonton, \$1,477,804.39; H. H. Popham and Company Limited, Ottawa, \$76,384.70; Port Arthur Shipbuilding Co., Limited, Port Arthur, Ont., \$294,162.06; Potter Instrument Company, Inc., Long Island, N.Y., U.S.A., \$34,310.21; Powell Equipment Co., Ltd., Winnipeg, \$28,691.50; Power & Company Limited, Giffard, Que., \$14,111.14; B. W. Powers & Son, Trenton, Ont., \$46,774.13; Prairie Equipment & Radiators Limited, Winnipeg, \$34,759.27; Precision Machine & Foundry, Ltd., Calgary, Alta., \$111,925.07; Preco Progress & Engineering Corporation Ltd., Toronto, \$27,975.68; Prescott Paper Products Limited, Prescott, Ont., \$19,851.94; Prest-O-Lite Battery Co., Limited, Toronto, \$12,655.46; John C. Preston Ltd., Ottawa, \$18,536.83; Price Yards Limited, Toronto, \$97,971.77; J. L. E. Price & Co. Ltd., Montreal, \$162,978.80; Principal Cap & Sportswear Mfg. Co., Montreal, \$51,401.09; Pritchard Engineering Company Limited, Winnipeg, \$13,153.42; The Procter & Gamble Company of Canada, Limited, Toronto, \$15,352.53; The Producers Dairy, Limited, Montreal, \$10,253.56; Product Engineering Company, Windsor, Ont., \$26,310.05; Provincial Automotive Trading Company, Toronto, \$26,212.63; Provincial Paving Co. Ltd., Montreal, \$209,212.86; Provincial Transport Co., Montreal, \$12,266.57; Pruneau Limited, Quebec, \$29,327.01; A. S. Publicover, West Dover, N.S., \$60,000; Purdy Motors Limited, Halifax, \$69,194.25; Purity Flour Mills Ltd., Toronto, \$16,688.55; Gordon V. Purves, Toronto, \$27,685; Pyrene Mfg. Co. Canada, Ltd., Toronto, \$21,815.28.

Quaker Oats Co. of Canada, Ltd., Peterborough, Ont., \$15,828.36; Quebec Power Co., Quebec, \$67,307.38; Province of Quebec, \$14,769.69; Queen's University, Kingston, Ont., \$14,077.96; Quest Metal Works, Limited, Vancouver, \$12,294.99; Quinn Lumber & Builder's Supply Co., Ltd., London, Ont., \$64,688.19; Quinte Machine & Repair Co., Trenton, Ont., \$20,041.02.

R.C.A. Victor Co., Ltd., Montreal, \$1,611,314.73; Radio Engineering Products Limited, Montreal, \$13,037.25; Radioplane Company, Van Nuys, Cal., U.S.A., \$52,974.89; Railway & Power Engineering Corporation, Limited, Toronto, \$308,212.28; The Rankin Co. Ltd., Montreal, \$29,050.88; Robert A Rankin & Company, Montreal, \$89,439.93; W. A. Rankin Limited, Ottawa, \$24,460.35; M. Rawlinson Limited, Toronto, \$16,519.76; Ray-O-Vac (Canada) Ltd., Winnipeg, \$65,317.97; Rayner Construction Limited, Moncton, N.B., \$32,289.43; Raytheon Manufacturing Company, Waltham, Mass., U.S.A., \$95,041.77; Joseph Read & Co., Ltd., Summerside, P.E.I., \$48,661.07; Reardon Glass and Paint Co., Halifax, \$12,228.49; Harry V. Redden, Cardinal, Ont., \$93,397.62; Reeves Instrument Corporation, New York, N.Y., U.S.A., \$84,653.80; The Regent Knitting Mills, Limited, Montreal, \$374,233.72; City of Regina, \$42,844.86; Regina General Hospital, Regina, \$14,028.89; Regina Sash & Door Co., Limited, Regina, \$19,054.38; Reid & Cambridge Limited, Westmount, Que., \$182,041.37; Reliance Petroleum Limited, London, Ont., \$58,263.24; Remington Rand Limited, Toronto, \$19,269.29; Renfrew Motors Ltd., Calgary, Alta., \$29,245.48; Reo Motor Company of Canada Ltd., Toronto, \$10,248.24; Rest-Glow Manufacturing Company Ltd., Montreal, \$55,558.13; Revelstoke Sawmill Co., Ltd., Calgary, Alta., \$16,842.75; Wilfrid Richard, Longueuil, Que., \$10,436; Richards-Wileox Canadian Co., Ltd., London, Ont., \$45,527; James Richardson & Sons Limited, Winnipeg, \$93,820.78; Richelieu Valley Export Import Reg'd., St. Jean, Que., \$13,859.70; Rideau Aluminum Boat Co., Limited, Ottawa, \$15,542.51; Rioux & Pettigrew, Limitée, Quebec, \$18,421.80; Ripley & Associates, Edmonton, \$25,174.55; Gordon M. Ritchie and Company, Clinton, Ont., \$66,590.05; Riverside Silk Mills, Limited, Galt, Ont., \$130,359.95; Roads Resurfacing Co. Limited, Kingston, Ont., \$18,403.20; Robb Engineering Works, Limited, Amherst, N.S., \$18,485.65; A. W. Robertson Ltd., Toronto, \$2,817,035.60; Robertson Bros. (Chilliwack) Ltd., Chilliwack, B.C., \$63,846.16; Farquhar Robertson Limited, Montreal, \$22,445.06; The James Robertson Co., Ltd., Montreal, \$92,356.95; Thomas Robertson & Co., Ltd., Montreal, \$89,720.14; Wm. Robertson & Son, Limited, Halifax, \$18,387.87; Robinson Cotton Mills Ltd., Toronto, \$10,882.83; Bruce Robinson Electric Ltd., Calgary, Alta., \$34,666.06; H. L. Robinson, Toronto, \$17,352.90; Roblin Dairy, Belleville, Ont., \$47,162.72; Robot Aligning & Spring Service, London, Ont., \$12,837.34; Rodney Contractors Ltd., Yarmouth, N.S., \$45,226.28; A. V. Roe Canada Limited, Toronto, \$26,113,972.17;

Alfred Rogers Limited, Toronto, \$10,222.50; Rogers Majestic Ltd., Toronto, \$103,574.44; Rogers Montreal Limited, Montreal, \$257,789.66; Rolex Watch Co. of Canada Limited, Toronto, \$37,779.99; Rolls-Royce Montreal, Limited, Dorval, Que., \$1,259,473.08; Ronalds Advertising Agency Limited, Montreal, \$722,622.21; The Roofers Supply Co., Ltd., Toronto, \$66,973.87; T. D. K. Rooney Construction, Kingston, Ont., \$44,289.05; Rosamond Woollen Company Limited, Almonte, Ont., \$10,832.71; Rose Fuel Co., Victoria, \$1,715.25; Harry Rosen Coal Supply, Kingston, Ont., \$104,967.93; Raymond Rosen Engineering Products Inc., Philadelphia, Pa., U.S.A., \$11,372.31; Ross, Patterson, Townsend & Heughan, Montreal, \$20,264.75; The Rossen Lumber & Supply Company, Winnipeg, \$228,227.97; Rotax Canada Ltd., Dorval, Que., \$108,042.75; Rowe Packaging Co. Limited, Toronto, \$21,906.07; Edouard Roy & Fils Limitée, Montreal, \$18,610.47; Robert G. Roy, Toronto, \$30,000; Royal Knitting Company, Limited, Guelph, Ont., \$36,633.60; Royal Metal Mfg. Co., Ltd., Preston, Ont., \$475,264.02; Rubenstein Bros., Company, Ltd., Montreal, \$195,179.71; Rudel Machinery Company Limited, Montreal, \$16,992.02; Rumford Ltd., Winnipeg, \$37,832.62; Russel-Hipwell Engines Ltd., Owen Sound, Ont., \$58,405.03; Hugh Russell & Sons Limited, Montreal, \$14,809.92; Ruud Mfg. Company, Mimico, Ont., \$37,844.04; Richard & B. A. Ryan, Limited, Montreal, \$51,079.24; J. H. Ryder Machinery Co. Limited, Toronto, \$167,554.64.

S. & G. Clothing Co., Ltd., Montreal, \$70,137.21; Safety Supply Co., Toronto, \$83,292.33; John St. Clair Painting & Decorating Co., Hamilton, Ont., \$16,562.50; City of Saint John, N.B., \$124,742.25; Saint John Dry Dock & Shipbuilding Co., Ltd., Saint John, N.B., \$511,122.30; St. Johns Textile Mills, Limited, St. Johns, Que., \$325,821.32; The St. Lawrence Flour Mills Co., Limited, Montreal, \$10,972.64; St. Lawrence Glove Works, Reg'd., Quebec, \$52,333.75; St. Lawrence Starch Company, Limited, Port Credit, Ont., \$36,248.46; St. Maurice Furniture Co., Limited, La Tuque, Que., \$143,522.03; Salsman & Sons Ltd., Halifax, \$19,239.84; J. J. Salt Limited, Toronto, \$13,454.80; S. J. Sanderson, Oxford Station, Ont., \$10,856.38; Saskatchewan Power Commission, Regina, \$47,605.61; Gus Scaletta, Trenton, Ont., \$19,107.77; Searle & Company, Limited, Brantford, Ont., \$51,646.21; Schuett Construction Ltd., Kingston, Ont., \$107,546.66; M. F. Schurman Co., Limited, Summerside, P.E.I., \$151,204.34; The Schuster Co., Ltd., Belleville, Ont., \$164,159.42; W. H. Schwartz & Sons, Limited, Halifax, \$11,235.56; Score Sporting Goods Mfg. Co. Ltd., Toronto, \$139,274.06; Scotch Anthracite Coal Co. Limited, Toronto, \$18,732.86; Scott & McHale, Limited, London, Ont., \$63,064.38; Scott Clothing Co., Ltd., Longueuil, Que., \$51,298.31; Scott Fruit Co., Brandon, Man., \$50,899.75; William Scully Ltd., Montreal, \$11,099.68; Seythes & Company, Limited, Toronto, \$23,565.89; Seaboard Advertising Co., Ltd., Vancouver, \$86,936.77; J. M. Searle & Co., Newcastle, N.B., \$11,998; Security Storage Company Limited, Winnipeg, \$59,440.61; J. J. Seguin Company Limited, Montreal, \$22,659.55; Seiberling Rubber Co. of Canada, Limited, Toronto, \$77,657.72; Cecil Sennett, Petawawa, Ont., \$10,974.69; Service Supplies Ltd., Ottawa, \$32,186.16; C. J. Sharp & Son, Portage La Prairie, Man., \$15,102.53; Shawinigan Lumber Yards Ltd., Victoria, \$13,770.97; The Shawinigan Water & Power Company, Montreal, \$45,965.59; J. J. Shea, Ottawa, \$38,261; Shearer Lumber Co. Ltd., Montreal, \$11,128.50; Shell Oil Co. of Canada Ltd., Toronto, \$2,783,481.84; Shell Petroleum Company Limited, London, England, \$38,379.16; David Shepherd, Toronto, \$15,795.26; Andrew Sheret, Ltd., Victoria, \$18,911.49; Sheridan Equipment Co. Limited, Toronto, \$219,839.67; Sherratt Transport Limited, Toronto, \$31,309.42; Sherwin Williams Co. of Canada, Ltd., Montreal, \$119,827.39; Ed I. Shieff Co. Ltd., Brochet, Man., \$22,008.01; Shiff & Company, Inc., Montreal, \$354,024; Sicaud Ltd., Montreal, \$452,640.66; Sico Paint Ltd., Quebec, \$25,156.29; Sidney Roofing & Paper Company, Limited Industrial Reserve, Victoria, \$11,147.08; William Sigalet & Co. Limited, Calgary, Alta., \$33,439.50; Silknit Ltd., Toronto, \$46,786; Arthur A. Sills & Son, Belleville, Ont., \$12,679.68; Simkin's Construction Co. Ltd., Winnipeg, \$21,864.08; Simkin's Transfer & Fuel, Winnipeg, \$52,489.65; Simmonds Aerocessories of Canada Limited, Montreal, \$24,426.79; Simmons, Ltd., Montreal, \$88,087.76; T. S. Simms & Co., Ltd., Saint John, N.B., \$57,055.63; The Robert Simpson Company Limited, Toronto, \$87,683.44; Simson Maxwell Limited, Vancouver, \$12,090.74; A. P. Siade (Victoria) Ltd., Victoria, \$47,830.44; L. A. Sleen, Calgary, Alta., \$18,975.98; Slingsby Manufacturing Co., Ltd., Brantford, Ont., \$102,482.40; Smith & Company, Churchill, Man., \$18,667.57; Smith & Nephew Limited, Montreal, \$13,836.60; Smith Bros., Toronto, \$17,493.29; Smith Transport Limited, Toronto, \$16,779.86; C. M. Smith & Son, Calgary, Alta., \$13,220; J. Fyfe Smith Co. Ltd., Vancouver, \$16,604.31; Snap-On Tools of Canada, Ltd., Long Branch, Ont., \$37,921.03; Solex Co., Ltd., Montreal, \$28,095.33; Soper & Singleton Electric Ltd., Edmonton, \$22,692.95; Sorel Industries Limited, Montreal, \$223,269.33; Southern Canada Power Co. Ltd., Montreal, \$21,080.47; Southland Aero Supply Company, Norfolk, Va., U.S.A., \$11,484.88; James Sowards Coal Co., Ltd., Kingston, Ont., \$104,300.42; Sparks-Harrison, Limited, Hull, Que., \$10,883.56; W. Sparks & Son, Ottawa, \$58,410.68; Sparling-Davis Company Limited, Edmonton, \$58,240.18; Sperry Gyroscope Company, Long Island, N.Y., U.S.A., \$1,523,094.67; James S. Spivey, Inc., Washington, D.C., \$66,562.91; Spramotor Limited, London, Ont., \$10,655.39; Cecil Springrigs & Co. Ltd., Abord-à-Plouffe, Que., \$36,167.70; E. R. Squibb & Sons of Canada, Ltd., Montreal, \$13,206.01; Stafford Industries, Limited, Toronto, \$12,336.06; Stag Shoe Co., Limited, Montreal, \$15,587.64; Wm. Stairs, Son & Morrow, Ltd., Halifax, \$39,638.94; Standard Aero Engine Works, Ltd., Winnipeg, \$183,562.84; Standard Chemical Co., Limited, Toronto, \$17,528.14; Standard Construction Co. Limited, Halifax, \$15,479.31; Standard Dairies Limited, Winnipeg, \$13,452.88; Standard Electric Company Inc., Montreal, \$11,950; The Standard Iron Works, Limited, Edmonton, \$10,901.70; Standard Oil Company of British Columbia Limited, Vancouver, \$186,915.41; Standard Paper Box, Ltd., Montreal, \$43,159.44; Standard Sanitary & Dominion Radiator, Limited, Toronto, \$10,698.29; Standard Tube Co., Limited, Woodstock, Ont., \$35,420.40; Standard Wiping Products Company, Montreal, \$19,420.80; Star Glass Company, Montreal, \$42,428.03; Stark Electronic Instruments Limited, Toronto, \$196,632.79; Stauffer-Dobbie Limited, Galt, Ont., \$19,961.15; Steel & Engine Products Limited, Liverpool, N.S., \$55,625.39; The Steel Co. of Canada, Limited, Hamilton, Ont., \$71,323.30; The Steel Equipment Co., Limited, Ottawa, \$39,330.85; Reg. H. Steen Limited, Toronto, \$13,398.47; Steers Limited, St. John's, \$28,704.17; J. W. Stephens Ltd., Sydney, N.S., \$52,675.53; E. S. Stephenson & Co., Limited,

Saint John, N.B., \$17,503.83; Sterilized Wiper Towel Supply, Ottawa, \$18,156.45; Sterling Construction Co., Ltd., Windsor, Ont., \$62,216.52; G. F. Sterne & Sons, Ltd., Brantford, Ont., \$32,636.47; Stewart & Hudson Ltd., Victoria, \$15,372.21; Stewart-Warner-Alemite Corporation of Canada, Limited, Belleville, Ont., \$17,865.37; Stinson Reeb Supply Co., Limited, Montreal, \$25,128.39; Stop-Fire Limited, Montreal, \$43,561; Store & Office Equipment Company, Montreal, \$19,269.43; Stradwick McGilvery Limited, London, Ont., \$16,221.29; Stran Steel of Canada Ltd., Toronto, \$1,071,328.20; W. E. Strange & Son, Brandon, Man., \$38,877.18; The Strathcona Garment Mfg. Co., Montreal, \$256,570.61; Suburban Rapid Transit Co., Winnipeg, \$22,478.60; M. Sullivan & Son Limited, Arnprior, Ont., \$560,421.17; W. B. Sullivan Construction Limited, Toronto, \$53,437.83; M. J. Sulpher and Sons Limited, Renfrew, Ont., \$66,839.53; Town of Summerside, P.E.I., \$59,348.56; Sumner Co. Limited, Moncton, N.B., \$26,728.86; Sumner Propane Gas Limited, Moncton, N.B., \$21,915; The Super Knitting Mills Co., Ltd., St. Hyacinthe, Que., \$31,931.90; Superheater Co., Limited, Montreal, \$33,674.82; Superior Pant Mfg. Co., Ltd., Toronto, \$92,328.60; Superline Oils Ltd., Dartmouth, N.S., \$35,258.71; Supertest Petroleum Corporation Ltd., London, Ont., \$18,193.64; Surface Combustion Corporation, Toledo, Ohio, U.S.A., \$12,899.14; Surgical Supplies (Canada), Limited, Toronto, \$12,144.40; Town of Sussex, N.B., \$10,573.05; R. Swail Coal & Cartage Ltd., Winnipeg, \$101,093.42; Swift Canadian Co., Ltd., Toronto, \$914,696.49; Swinamers Building Services, Windsor, N.S., \$10,552.20; The Sydney Engineering & Dry Dock Co. Limited, Sydney, N.S., \$28,063.28; Sydney Transfer & Storage Ltd., N.S., \$13,944.35.

Taggart Construction Limited, Ottawa, \$12,850.07; Tanny Merchandising, Montreal, \$10,802.92; Taylor & Son Limited, Rivers, Man., \$15,927.86; Taylor Catering Service, Kelowna, B.C., \$20,758.67; Taylor Painting & Decorating Co., Ltd., Winnipeg, \$25,684.65; Taylor, Pearson & Carson Ltd., Calgary, Alta., \$31,615.36; J. J. Taylor & Sons Limited, Toronto, \$11,313.22; The Tebbutt Shoe & Leather Co., Ltd., Three Rivers, Que., \$132,868.56; The Technical Materiel Corporation, New York, N.Y., U.S.A., \$51,806.18; Tennant's Transfer & Storage, Pembroke, Ont., \$23,072.74; Terminal Construction Co., Ltd., Montreal, \$604,368.69; Terreau & Racine Ltd., Quebec, \$38,405.84; Territorial Supply Co. Ltd., Whitehorse, Y.T., \$11,080.99; Terry Machinery Co., Limited, St. Laurent, Que., \$87,162.66; Texas Engineering & Manufacturing Co., Dallas, Texas, U.S.A., \$89,875.85; Textile Industries Limited, Guelph, Ont., \$15,258.30; Textile Sales Limited, Montreal, \$120,310; Thamesville Metal Products, Limited, Thamesville, Ont., \$11,654.12; E. Thibault Limited, Ste. Therese, Que., \$25,341.29; Thoburn Woollen Mills, Almonte, Ont., \$18,221.90; Earle Thomas, Saint John, N.B., \$14,110.60; Thompson's Transfer Co., Ltd., Middleton, N.S., \$31,564.94; Thomson Groceries Ltd., Toronto, \$184,303.51; Tide Water Oil Co., of Canada, Ltd., Toronto, \$92,110.73; Tip-Top Tailors, Ltd., Toronto, \$492,052.96; Tippet-Richardson, Limited, Toronto, \$28,127.98; John Tobin & Co., Ltd., Halifax, \$26,430.16; J. H. Todd & Sons, Ltd., Victoria, \$33,600; Tooke Bros., Limited, Montreal, \$24,184.59; The Tope Construction Co., Hamilton, Ont., \$52,407; The Toronto Carpet Mfg. Co., Limited, Toronto, \$82,670.90; City of Toronto, \$30,179.44; The Toronto Flying Club Limited, Toronto, \$10,136.43; The Toronto Iron Works, Limited, Toronto, \$12,784.86; Toronto Launderers & Dry Cleaners, Limited, Toronto, \$14,998.90; University of Toronto, \$35,694.32; The Totem Stores Ltd., Chilliwack, B.C., \$13,132.40; The Tower Co. Ltd., Montreal, \$155,819.20; Traders Mfg. Co., Limited, Montreal, \$14,248.50; Trailmobile Canada Limited, Windsor, Ont., \$10,384.11; Trane Co. of Canada, Ltd., Toronto, \$58,118.91; Trans-Canada Air Lines, Montreal, \$1,223,618.10; Trans-Canada Corporation Limited, Esquimalt, B.C., \$40,000; William A. Trask, St. John's, \$43,760; Tree Surgery Co., Ltd., Montreal, \$10,131.50; Trelo Ltd., Toronto, \$29,443.93; The Tremco Manufacturing Company (Canada) Ltd., Toronto, \$50,943.54; Gordon Trent & Company Limited, Toronto, \$43,241.81; Trenton Steel Works Limited, Trenton, N.S., \$16,244.40; Town of Trenton, Ont., \$27,347.07; Trinidad Leaseholds (Canada) Ltd., Port Credit, Ont., \$314,606.10; Triplett & Barton Inc., Burbank, Cal., U.S.A., \$17,249.06; Trollope & Colls Ltd., London, Eng., \$22,968.54; Truscon Steel Co. of Canada, Limited, Walkerville, Ont., \$14,357.87; Trynor Construction Co., Ltd., Tufts Cove, N.S., \$14,365.36; Turnbull Elevator Co., Ltd., Toronto, \$16,730.43; J. Spencer Turner Co., Ltd., Hamilton, Ont., \$82,681.69.

Underwood & McLellan, Saskatoon, Sask., \$31,214.80; Unicum Storage Co. Ltd., Brandon, Man., \$78,705.93; C. S. Unicum Limited, Brandon, Man., \$24,865.04; Union Electric Supply Co. Limited, Montreal, \$26,709.62; Union Milk Co., Ltd., Calgary, Alta., \$27,245.42; Union Quarries & Paving Ltd., Limoulu, Que., \$30,344.80; Union Shirts Mfg. Reg'd., Champlain, Que., \$53,034.07; Union Tractor & Equipment Co., Ltd., Edmonton, \$56,007.75; United Aircraft Products, Inc., Dayton, Ohio, U.S.A., \$58,147.73; United Auto Parts Limited, Montreal, \$18,859.76; United-Carr Fastener Co. of Canada, Limited, Hamilton, Ont., \$20,828.96; United Continental Engines Ltd., Montreal, \$10,632.01; United Co-operatives of Ontario, Beamsville Ont., \$50,495.67; The United Fruit Co.'s of Nova Scotia, Limited, Kentville, N.S., \$13,703.48; United Kingdom Government, \$1,892,980; United States Treasury Department, Washington, D.C., \$44,213,342.37; Universal Ignition & Battery Co., London, Ont., \$61,120.02; Universal Sales & Service Ltd., Calgary, Alta., \$30,014.61; Upton Bradeen & James Ltd., Montreal, \$331,842.18; Ross Urquhart, London, Ont., \$15,680.

Vaillancourt Agencies, Ottawa, \$12,148; The Valley Camp Coal Co. of Canada, Toronto, \$40,973.18; Valley City Mfg. Co., Ltd., Dundas, Ont., \$90,955.92; Valley Creamery, Limited, Kingston, Ont., \$15,739.50; Valvoline Oil Company of Canada Ltd., Lease, Ont., \$26,349.91; City of Vancouver, \$28,763.29; Vandy Inc., Quebec, \$11,227.62; A. H. Vane & Co., London, Eng., \$13,977.84; Vapor Car Heating Company of Canada, Limited, Montreal, \$20,163.22; Variety Textile Manufacturers Ltd., Montreal, \$10,312.39; Raoul Vennat Engr., Montreal, \$24,020.24; Veney Corporation of Canada, Ltd., Montreal, \$49,443.57; Veterans Taxi & Transfer, Brandon, Man., \$12,771.14; Vicerooy Manufacturing Company Limited, Toronto, \$13,760.52; Vickers-Armstrongs Limited, Crayford, Kent, England, \$13,600.79; Frank Vickers, Hamilton, Ont., \$14,404.10; City of Victoria, \$34,227.02; Victoria Machinery Depot Co., Limited, Victoria, \$537,747.87; Victoria Paving Company Limited, Victoria, \$31,765.27; Victoria Water Works, Victoria, \$15,629.28; Vilas Furniture Co., Limited, Cowansville, Que.,

\$19,911.84; Visco Petroleum Products Limited, Toronto, \$40,181.37; Vivian Engine Works, Ltd., Vancouver, \$60,940.26; Arthur A. Voice, Edmonton, \$24,216.18; Voleano, Limited, Montreal, \$44,199.74; Vulcan Iron & Engineering Ltd., Winnipeg, \$16,795.02.

The Wabasso Cotton Co., Ltd., Three Rivers, Que., \$258,618.28; Ernest Wadley Limited, Lachine, Que., \$11,500; Wagg & Woodworth Limited, Halifax, \$12,547.51; Wagg's Laundry & Dry Cleaners Ltd., Midland, Ont., \$34,012.90; Wainbee Tools Limited, Toronto, \$26,416.57; Walker & Hall, Ltd., Halifax, \$60,030.28; Wallace & Tiernan, Limited, Toronto, \$17,456.48; Wallace Mfg. Co., Limited, Sussex, N.B., \$30,525.86; Wallace Warehouse & Cartage Limited, Moncton, N.B., \$33,871.29; Walsh Advertising Company Limited, Windsor, Ont., \$414,066.65; R. F. Walsh Co., Limited, Montreal, \$10,570.20; Chas. Warnock & Co., Ltd., Montreal, \$29,467.31; Warrendale Shirt Co., Limited, Montreal, \$127,205.82; Warwick Woollen Mills, Limited, Warwick, Que., \$34,687.38; Waterloo Plywood Limited, Montreal, \$10,211.40; Waterman-Waterbury Mfg. Co. Ltd., Regina, \$130,981.84; Waterous, Limited, Brantford, Ont., \$74,987.24; F. P. Weaver Coal Co., Ltd., Hamilton, Ont., \$299,215.39; Scott Weeks & Sons, Limited, Dartmouth, N.S., \$37,294.01; Weiss Glove Mfg. Co. Reg'd., Montreal, \$24,456.21; Welch & Johnston Limited, Ottawa, \$22,003.14; West End Contractors, Winnipeg, \$43,585.62; West York Coach Lines, Toronto, \$57,990; Westeel Products Ltd., Winnipeg, \$248,354.77; Western Asbestos Co. Ltd., Winnipeg, \$101,804.92; Western Canada Steamship Company Limited, Vancouver, \$254,132.81; Western Canadian Greyhound Lines Limited, Calgary, Alta., \$21,713.70; Western Construction & Lumber Co., Limited, Edmonton, \$12,600; Western Excavating Co., Calgary, Alta., \$16,718.39; Western Flyer Coach Ltd., Winnipeg, \$345,135.23; Western Forest Industries Limited, Vancouver, \$15,000; Western Glove Works, Ltd., Winnipeg, \$107,804.05; Western Grocers Ltd., Winnipeg, \$72,021.48; Western Gypsum Products, Ltd., Winnipeg, \$32,895.36; University of Western Ontario, London, Ont., \$13,981.60; Western Propeller Co. Limited, Edmonton, \$21,808.96; Western Rubber Co. of Canada, Alton, Ont., \$11,214.92; Western Supplies Ltd., Edmonton, \$41,237.46; City of Westmount, Que., \$33,333.09; Westmount Moving & Warehousing Limited, Westmount, Que., \$13,762.32; Westmount Transfer & Storage, Limited, Westmount, Que., \$24,188.47; Weston Aircraft Limited, Oshawa, Ont., \$181,312.04; Weston Bakeries Limited, Toronto, \$46,067.24; Wheat City Dairy, Brandon, Man., \$59,390.81; White & Taylor Ltd., Vancouver, \$16,250.18; White Motor Co. of Canada Ltd., Montreal, \$21,036.95; White Pass & Yukon Route, Whitehorse, Y.T., \$188,939.45; George White & Sons Co., Limited, London, Ont., \$15,980.65; S. S. White Co., of Canada, Limited, Toronto, \$39,468.68; Whites Hardware Limited, Toronto, \$20,631.07; Whitewear Manufacturing Co., Limited, Montreal, \$16,211.96; The Whyte Packing Co., Limited, Stratford, Ont., \$20,061.98; J. E. Wiegand & Co., Limited, Kitchener, Ont., \$18,520.41; Thos. G. Wilcox & Sons Limited, Midland, Ont., \$22,258.46; Wilkinson Company Limited, Vancouver, \$18,716.78; Wilkinson & McClean Ltd., Edmonton, \$22,452.90; Willard Storage Battery Co. of Canada, Limited, Toronto, \$83,096.54; Willett Fruit Company Limited, Moncton, N.B., \$24,676.24; Williams & Wilson, Limited, Montreal, \$66,943.06; Williams Construction Company Limited, Sherbrooke, Que., \$27,335.40; Williams Trow Knitting Co. Limited, Stratford, Ont., \$15,038.77; The A. R. Williams Machinery Company Limited, Toronto, \$50,905.36; Williamson Company of Canada, Ltd., Toronto, \$153,980.92; Willys-Overland of Canada, Ltd., Toronto, \$180,800.28; Wilmots Dairy Limited, Kingston, Ont., \$16,307; Wilsil, Ltd., Montreal, \$70,245.67; Wilson Boxes, Limited, Saint John, N.B., \$11,426.21; Wilson Coal Company, Truro, N.S., \$18,089.27; The Wilson Motor Bodies, Limited, Long Branch, Ont., \$38,386.26; Wilson's Dairy, London, Ont., \$10,358.77; Windsor Mattress & Equipment Co., Ltd., Windsor, Ont., \$68,080.78; Windsor Packing Company Limited, Windsor, Ont., \$62,757.80; J. W. Windsor Co., Limited, Montreal, \$30,991.51; City of Winnipeg, \$58,661.51; Winnipeg Electric Company, Winnipeg, \$17,381.02; City of Winnipeg Hydro-Electric System, \$11,591.54; Winnipeg Paint & Glass Co., Ltd., Winnipeg, \$78,523.11; Winnipeg Supply & Fuel Co., Winnipeg, \$58,363.48; Winthrop-Stearns Inc., Windsor, Ont., \$24,036.77; Wiring Devices Limited, Ottawa, \$24,620.98; Wolfville Holland Bakery Limited, Wolfville, N.S., \$15,319.49; Wonder Bakeries, Ltd., Toronto, \$19,124.75; Wood, Alexander & James, Ltd., Hamilton, Ont., \$149,913.95; G. H. Wood & Co., Ltd., Toronto, \$87,909.93; Woodland Dairy Company, Limited, Edmonton, \$13,362.37; Woodlawn Dairy Ltd., Dartmouth, N.S., \$34,021.63; Woods Manufacturing Co., Limited, Montreal, \$146,106.23; S. E. Woods Ltd., Hull, Que., \$100,519.10; Woodward Stores (Edmonton) Ltd., Edmonton, \$17,706.37; Wright's Canadian Ropes Limited, Vancouver, \$40,987.71; John Wyeth & Brother (Canada) Limited, Walkerville, Ont., \$37,682.10; Wylie Chemicals Ltd., Ottawa, \$39,855.10; R. M. Wynn Lumber Company Limited, Long Island, N.W.T., \$11,537.17.

Yamaska Garments, Ltd., St. Hyacinthe, Que., \$116,638.94; Yarmouth Ice Cream & Dairy Co. Ltd., Yarmouth North, N.S., \$18,471.38; Yarrows, Ltd., Victoria, \$1,099,766.72; Yellowknife Power Co., Ltd., Yellowknife, N.W.T., \$12,035.44; Yellowknife Transportation Co., Ltd., Edmonton, \$22,929.73; York Knitting Mills, Ltd., Toronto, \$459,074.89; The Herman Young Co., Limited, Quebec, \$13,396.91; Yukon Laundry & Dry Cleaners Limited, Whitehorse, Y.T., \$22,105.73.

W. R. Zeidler, Limited, Edmonton, \$11,797.89; Zemans Produce Co., Calgary, Alta., \$18,852; Zenith Electric Supply Limited, Toronto, \$14,481.91.

1950-51
PUBLIC ACCOUNTS

PART II
O

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	448,852,907 05
Revenues—	
Ordinary	765,686 57
Net Charge	<u>\$448,087,220 48</u>

NOTE.—Revenues are shown on page O—47 and Open Accounts on page O—48 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
O- 3	Stat.	Minister of National Health and Welfare—			
		Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
O- 3	215	Departmental Administration.....	859,720 00	778,259 37	785,408 51
			871,720 00	790,259 37	797,408 51
NATIONAL HEALTH BRANCH					
Health Services					
O- 4	216	National Health Branch—Administration.....	128,725 00	108,911 84	101,507 10
O- 4	217	Food and Drugs.....	739,450 00	716,634 96	653,909 84
	604				
O- 5	218	Proprietary or Patent Medicines.....	27,335 00	26,330 02	25,015 70
O- 5	219	Opium and Narcotic Drugs.....	170,295 00	165,736 75	139,712 85
	715				
O- 5	220	Quarantine and Leprosy.....	290,618 00	262,297 74	262,491 52
O- 6	221	Laboratory of Hygiene.....	559,205 00	388,854 69	343,316 44
O- 6	222	Immigration Medical Inspection.....	899,228 00	686,112 27	806,276 78
O- 7	223	Child and Maternal Health.....	80,030 00	66,420 55	74,695 53
O- 7	224	Public Health Engineering.....	147,410 00	126,091 93	125,123 08
O- 8	225	Treatment of Sick Mariners.....	676,771 00	557,403 76	581,156 39
O- 8	226				
	716	Industrial Health.....	172,294 00	158,738 76	116,920 31
	605				
O- 9	227	Civil Service Health.....	221,745 00	213,555 22	198,752 91
O- 9	228	Nutrition.....	132,275 00	109,438 39	128,191 12
O- 9	229	Veneral Disease Control.....	39,620 00	34,360 28	35,393 14
O-10	230	Health Insurance Studies.....	68,241 00	55,274 98	56,100 85
O-10	231	Dental Health.....	42,515 00	39,068 12	45,720 11
O-10	232	Hospital Designs.....	26,840 00	18,757 51	18,903 07
O-11	233	Mental Health.....	86,420 00	73,449 41	85,907 62
O-11	234	Blindness Control.....	35,320 00	26,504 78	27,520 67
O-11	235	Epidemiology.....	35,780 00	26,084 98	22,053 37
O-12	236	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,600 00	2,600 00	2,600 00
O-12	237	Medical Services—Indians and Eskimos.....	11,694,839 00	10,285,667 75	9,900,955 87
O-16	238	Civil Aviation Medicine.....	54,880 00	40,302 00	35,490 29
General Health Grants					
O-17	239	*To authorize and provide for Health Grants to the Provinces.....	25,000,001 00	18,874,786 18	15,716,261 44
	717		41,332,437 00	33,063,332 87	29,503,976 00

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
WELFARE BRANCH					
O-40	240	Welfare Branch Administration.....	32,815 00	30,116 51	27,305 15
O-41	241	Family Allowances—			
O-41	Stat.	Administration.....	1,960,952 00	1,811,854 01	1,833,387 29
		Family Allowances Payments.....	309,465,460 52	309,465,460 52	297,514,033 94
Old Age Pensions (including Pensions to the Blind)—					
O-43	242	Administration.....	86,320 00	77,937 23	72,988 57
O-43	Stat.	Payment of Dominion's Share of Pensions...	103,169,114 54	103,169,114 54	93,188,934 29
National Physical Fitness—					
O-45	243	Administration.....	74,868 00	74,868 00	60,887 00
O-45	244	Assistance to Provinces.....	150,288 00	150,288 00	85,689 00
O-46	245	Assistance to Schools of Social Work.....	52,500 00	52,500 00	52,500 00
			414,992,318 06	414,832,138 81	392,835,725 24
MISCELLANEOUS GRANTS					
O-46	246	Grant to: Canadian Welfare Council.....	12,600 00	12,600 00	12,600 00
O-46	247	Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00	10,000 00
O-46	248	Health League of Canada.....	10,000 00	10,000 00	10,000 00
O-46	249	Canadian Public Health Association.....	5,000 00	5,000 00	5,000 00
O-46	250	Canadian National Institute for the Blind...	45,000 00	45,000 00	45,000 00
O-46	251	L'Association Canadienne Française des Aveugles.....	6,000 00	6,000 00	6,000 00
O-46	252	L'Institut Nazareth de Montreal.....	4,050 00	4,050 00	4,050 00
O-46	253	Montreal Association for the Blind.....	4,050 00	4,050 00	4,050 00
O-46	254	Canadian Tuberculosis Association.....	20,250 00	20,250 00	20,250 00
O-46	255	Victorian Order of Nurses.....	13,100 00	13,100 00	13,100 00
O-46	256	St. John Ambulance Association.....	10,000 00	10,000 00	4,050 00
O-46	257	Canadian Red Cross.....	10,000 00	10,000 00	10,000 00
O-46	258	Canadian Paraplegic Association.....	15,000 00	15,000 00	15,000 00
			165,050 00	165,050 00	159,100 00
GENERAL					
O-46	Stat.	Gratuities to families of deceased employees...	2,076 00	2,076 00	3,912 00
		Expenditures: from Appropriations not required for 1950-51.....			20,000 00
		Grand Total.....	\$457,363,601 06	\$448,852,907 05	\$423,320,121 75

* Complete title is shown in the following details.

Salary of Minister, Hon. Paul Martin, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. Paul Martin received travelling expenses of \$2,806.30, of which \$2,666.90 was charged to Vote 215 and \$139.40 to Privy Council Office, Vote 101.

Vote 215	Departmental Administration	Estimates	Allotments	Expenditures
	Salaries.....	585,645 00	585,645 00	580,278 04
	Express, Freight and Cartage.....	1,000 00	1,000 00	636 35
	Telephones, Telegrams and Postage.....	15,000 00	15,000 00	10,351 61
	Printing, Stationery and Office Equipment.....	81,225 00	79,325 00	41,441 17
	Travelling Expenses.....	25,000 00	25,000 00	16,195 52
	Educational and Informational Publicity.....	131,450 00	131,450 00	111,431 84
	Materials and Supplies.....	4,800 00	4,800 00	2,742 66
	Sundries.....	6,000 00	6,400 00	6,088 85
	Repairs and Upkeep of Equipment.....	1,100 00	1,100 00	823 64
	Acquisition of Equipment.....	3,500 00	3,500 00	2,852 20
A	Allowances and Other Expenses of Delegates to International Conferences.....	5,000 00	6,500 00	5,417 49
		\$ 859,720 00	\$ 859,720 00	\$ 778,259 37

As at March 31, 1951, there were 251 salaried employees being paid from this vote, of whom 93 were permanent and 158 temporary.

A L. A. Miller received \$1,020.85. Expenses of Government employees who were delegates are included in the travelling expenses shown in their respective departments.

Revenues arising from services provided through the above expenditures amounted to \$1,062.22 from the sale of departmental publications.

NATIONAL HEALTH BRANCH

Health Services

Vote 216 National Health Branch—Administration		Estimates	Allotments	Expenditures
A	Salaries	53,825 00	53,825 00	48,726 18
	Express, Freight and Cartage	500 00	500 00	458 77
	Telephones, Telegrams and Postage	600 00	600 00	433 86
	Printing, Stationery and Office Equipment	2,000 00	1,850 00	1,494 04
	Travelling Expenses	5,000 00	5,150 00	5,045 65
	Educational and Informational Publicity	66,000 00	66,000 00	52,253 31
	Sundries	800 00	800 00	500 03
		<u>\$ 128,725 00</u>	<u>\$ 128,725 00</u>	<u>\$ 108,911 84</u>

This vote was provided for the costs of (a) the general administration of the Branch; (b) the preparation and distribution of educational and informational publicity of a general nature; and (c) the engagement of experts in the health field in a consultative or advisory capacity.

As at March 31, 1951, there were 12 salaried employees being paid from this vote, of whom 8 were permanent and 4 temporary.

A Includes expenses of Advisory Board Members paid under authority of P.C. 99/5805, November 16, 1949. Payments under this authority amounted to \$3,725.13, and included \$706.80 to G. F. Amyot.

Votes 217 and 604 Food and Drugs		Estimates	Allotments	Expenditures
	Salaries	502,470 00	502,470 00	502,470 00
	Allotted from Vote 104, Salaries, etc.	25,000 00	25,000 00	17,316 19
		<i>527,470 00</i>	<i>527,470 00</i>	<i>519,786 19</i>
	Express, Freight and Cartage	2,000 00	3,300 00	3,299 17
	Telephones, Telegrams and Postage	7,560 00	7,160 00	6,546 25
	Printing, Stationery and Office Equipment	35,350 00	43,750 00	41,590 27
	Travelling Expenses	50,600 00	42,200 00	36,715 02
	Educational and Informational Publicity	7,000 00	7,000 00	6,033 23
	Professional and Special Services	12,000 00	7,500 00	6,030 33
A	Materials and Supplies	43,750 00	43,750 00	41,366 85
B	Sundries	12,720 00	12,720 00	12,657 92
	Repairs and Upkeep of Equipment	3,000 00	4,600 00	4,575 69
C	Acquisition of Equipment	38,000 00	40,000 00	38,034 04
		<u>\$ 739,450 00</u>	<u>\$ 739,450 00</u>	<u>\$ 716,634 96</u>

This vote was provided for the cost of administration of the Food and Drugs Act, c. 76, R.S., as amended. The Act was designed for the protection of the consumer by (a) preventing adulteration, and misrepresentation in the sale of food, drugs, cosmetics, medical devices, and certain pesticides, and (b) controlling the advertising of food, and drugs pertaining to the treatment of serious diseases requiring prompt medical attention.

A central research laboratory is located in Ottawa, and regional enforcement laboratories in Halifax, Montreal, Toronto, Winnipeg and Vancouver, with inspectors at these and other strategic points.

As at March 31, 1951, there were 168 salaried employees being paid from this vote, of whom 69 were permanent and 99 temporary.

A Includes purchase of medical and laboratory supplies, \$30,210.04.

B Includes purchase of samples, \$8,505.95.

C An amount of \$35,259.72 was expended for the purchase of laboratory equipment, and includes a payment of \$4,670 for animal cage units.

Revenues arising from services provided through the above expenditures amounted to \$19,435.60, and consisted of sales of licences and permits, \$330; analysis fees, \$12,710; fines and forfeitures, \$6,395.60.

Vote 218 Proprietary or Patent Medicines

	Estimates	Allotments	Expenditures
Salaries	22,935 00	23,635 00	23,476 27
Telephones, Telegrams and Postage	100 00	100 00	48 87
Printing, Stationery and Office Equipment	1,000 00	1,000 00	656 14
Travelling Expenses	1,000 00	300 00	
Professional and Special Services	2,000 00	2,000 00	1,958 34
Sundries	300 00	300 00	190 40
	<u>\$ 27,335 00</u>	<u>\$ 27,335 00</u>	<u>\$ 26,330 02</u>

This vote was provided for the cost of administration of the Proprietary or Patent Medicine Act, c. 151, R.S., the provisions of which require, *inter alia*, that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

As at March 31, 1951, there were 8 salaried employees being paid from this vote, of whom 4 were permanent and 4 temporary.

Revenues arising from services provided through the above expenditures amounted to \$3,982.50 from the sale of licences and permits.

Votes 219 and 715 Opium and Narcotic Drugs

	Estimates	Allotments	Expenditures
Salaries	74,595 00	73,095 00	72,090 44
Telephones, Telegrams and Postage	300 00	300 00	220 18
Printing, Stationery and Office Equipment	16,000 00	14,200 00	13,648 65
Travelling Expenses	12,000 00	10,800 00	10,175 39
Educational and Informational Publicity	2,000 00	2,000 00	14 45
A Professional and Special Services	65,000 00	69,200 00	68,993 96
Sundries	400 00	700 00	593 68
	<u>\$ 170,295 00</u>	<u>\$ 170,295 00</u>	<u>\$ 165,736 75</u>

This vote was provided for the cost of administration of the Opium and Narcotic Drug Act, c. 144, R.S., as amended, respecting the control of legal, and the prevention of illegal, sale of narcotics in Canada.

As at March 31, 1951, there were 26 salaried employees being paid from this vote, of whom 15 were permanent and 11 temporary.

A This allotment covers the cost of legal services in connection with prosecutions under the Act. Payments of \$1,000 or over were made to: Crease, Davey, Lawson, Davis, Gordon and Baker, Victoria, \$1,429.95; C. G. Dynes, Hamilton, Ont., \$1,449; G. Hogg, Vancouver, \$19,535.92; W. E. Kelly, Windsor, Ont., \$2,150.15; MacLeod, Riley, McDermid, Dixon, Arnold and Crawford, Calgary, Alta., \$5,622; N. L. Mathews, Toronto, \$11,139.25; Russell and DuMoulin, Vancouver, \$2,215.07; A. M. Shinbane, Winnipeg, \$10,712.16.

Revenues arising from services provided through the above expenditures amounted to \$31,361.06, and consisted of \$4,400 from the sale of licences and permits and \$26,961.06 from fines and forfeitures.

Vote 220 Quarantine and Leprosy

	Estimates	Allotments	Expenditures
Salaries	208,698 00	208,698 00	198,034 54
Allowances	1,920 00	9,620 00	8,644 63
Express, Freight and Cartage	500 00	500 00	367 82
Telephones, Telegrams and Postage	6,000 00	6,000 00	5,055 95
Printing, Stationery and Office Equipment	3,500 00	3,500 00	3,123 97
Travelling Expenses	9,000 00	9,000 00	8,529 22
A Professional and Special Services	20,000 00	16,300 00	13,000 25
Materials and Supplies	20,000 00	16,600 00	12,381 96
Sundries	4,000 00	5,400 00	5,260 67
Repairs and Upkeep of Equipment	12,000 00	10,000 00	6,613 99
Acquisition of Equipment	5,000 00	5,000 00	1,284 74
	<u>\$ 290,618 00</u>	<u>\$ 290,618 00</u>	<u>\$ 262,297 74</u>

This vote was provided for the cost of administration of the Quarantine Act, c. 168, R.S., including the inspection of all incoming traffic from foreign countries as a means of preventing the entry of quarantinable diseases into Canada. Quarantine inspections are made by full-time medical officers, at Gander, Sydney, Dorval, Malton and Sea Island airports, and at maritime quarantine stations located at Halifax, Saint John, Québec, Montreal, William Head and Vancouver. Modern facilities are maintained for isolation and treatment of persons arriving in Canada who are found to be infected with quarantinable diseases. Free vaccinations and inoculations are given, where necessary, at the above ports of entry.

Quarantine Officers at the various ports carry out other medical duties, such as the examination of civil servants, pilots, lighthouse keepers, crews of Department of Transport vessels, and other Government employees assigned to northern areas.

Facilities are maintained at Bentinck Island, B.C., and arrangements are in effect at Tracadie, N.B., for the diagnosis and treatment of leprosy.

As at March 31, 1951, there were 65 salaried employees being paid from this vote, of whom 38 were permanent and 27 temporary.

A Includes payments to Hotel Dieu de St. Joseph, Tracadie, N.B., \$8,784.75.

Revenues arising from services provided through the above expenditures amounted to \$2,043.68 for the fumigation of ships.

Vote 221 Laboratory of Hygiene

	Estimates	Allotments	Expenditures
Salaries	232,905 00	242,905 00	235,640 82
Express, Freight and Cartage	2,000 00	2,900 00	2,900 00
Telephones, Telegrams and Postage	800 00	800 00	577 16
Printing, Stationery and Office Equipment	4,500 00	4,700 00	3,555 90
Travelling Expenses	12,000 00	15,000 00	13,395 79
Professional and Special Services	1,000 00	1,000 00	983 53
A Materials and Supplies	75,000 00	75,000 00	72,217 52
Sundries	3,000 00	3,300 00	3,270 57
Repairs and Upkeep of Equipment	3,500 00	3,500 00	1,530 22
Acquisition or Construction of Buildings and Works	181,000 00	146,600 00	5,846 10
B Acquisition of Equipment	43,500 00	63,500 00	48,937 08
	<u>\$ 559,205 00</u>	<u>\$ 559,205 00</u>	<u>\$ 388,854 69</u>

This vote was provided for the cost of (a) operating a laboratory at Ottawa for investigation and research into public health problems and for the provision of special services to the provincial Departments of Health; (b) maintaining a special virological laboratory at Kamloops, B.C.; (c) operating a mobile laboratory for shell-fish control testing in the Maritimes; (d) maintaining the Canadian Tumour Registry; and (e) operating an animal breeding colony in Wrightville, Que.

As at March 31, 1951, there were 65 salaried employees being paid from this vote, of whom 37 were permanent and 28 temporary.

A This expenditure includes purchase of laboratory supplies, \$33,683.07; purchase of small animals, \$7,613.72; care and feeding of small animals, \$22,443.29.

B This expenditure includes the purchase of laboratory equipment, \$29,153.42; also includes the purchase of a motor coach to be converted to a mobile laboratory, \$16,500.46; and 1 panel truck at a net cost of \$1,801.37.

Vote 222 Immigration Medical Inspection

	Estimates	Allotments	Expenditures
Salaries	662,192 00	582,192 00	526,931 48
Allowances	63,236 00	63,236 00	59,965 63
Express, Freight and Cartage	800 00	800 00	736 26
Telephones, Telegrams and Postage	6,000 00	6,000 00	4,363 84
Printing, Stationery and Office Equipment	13,000 00	10,000 00	7,907 50
Travelling Expenses	65,000 00	55,000 00	41,225 23
A Professional and Special Services	25,000 00	135,000 00	110,746 90
B Materials and Supplies	170,000 00	123,300 00	111,867 74
C Sundries	25,000 00	20,000 00	16,815 28
D Rents	7,000 00	7,000 00	3,987 50
Repairs and Upkeep of Buildings and Works	3,000 00	3,000 00	611 38
Repairs and Upkeep of Equipment	5,000 00	3,000 00	1,608 86
Acquisition or Construction of Buildings and Works, including Acquisition of Land	5,000 00	6,700 00	6,677 00
E Acquisition of Equipment	45,000 00	80,000 00	51,892 63
Maintenance of Non-Resident Seamen incapacitated during the War	4,000 00	4,000 00	2,242 39
	<u>1,099,228 00</u>	<u>1,099,228 00</u>	<u>947,579 62</u>
Less—Amount recoverable for treatment of patients not the responsibility of this Vote	<u>200,000 00</u>	<u>200,000 00</u>	<u>261,467 35</u>
	<u>\$ 899,228 00</u>	<u>\$ 899,228 00</u>	<u>\$ 686,112 27</u>

This vote was provided for the cost of operating the Immigration Medical Service in Canada and abroad. This Service performs such duties as are assigned to medical officers under the Immigration Act, mainly the medical inspection of prospective immigrants in order to prevent the entry into Canada of persons who are physically or mentally unfit. Medical officers are stationed at London, Liverpool, Glasgow, The Hague, Brussels, Paris and Rome, with mobile units operating at other European points.

Expenditures in connection with Savard Park Hospital, Quebec, and Rockhead Hospital, Halifax, which are maintained primarily for the treatment of immigration cases, amounted to \$439,709.76 and \$34,179.93 respectively.

As at March 31, 1951, there were 167 salaried employees being paid from this vote, of whom 75 were permanent and 92 temporary.

A Includes \$94,088.38 for X-Rays of immigrants, mainly at centres in the British Isles and Paris, France. Also includes medical fees of \$1,000 or over to: D. A. Carmichael, Ottawa, \$1,120; P. S. Ironstone, Malton, Ont., \$1,521; M. N. Milne, Long Branch, Ont., \$1,701.

B Includes \$82,696.40 for food, and \$15,164.60 for medical supplies in connection with the operation of Savard Park and Rockhead Hospitals.

C Includes laundry services, \$9,611.51; light, power and water, \$3,370.81.

D This expenditure covers rent of office accommodation in London, England and other European centres.

E Includes purchase of hospital and laboratory equipment, \$42,246.15.

Revenues arising from services provided through the above expenditures amounted to \$2,678 from the sale of meals to staff in Immigration hospitals.

Vote 223 Child and Maternal Health

	Estimates	Allotments	Expenditures
Salaries	21,780 00	21,780 00	20,922 10
Express, Freight and Cartage	2,500 00	2,800 00	2,708 55
Printing, Stationery and Office Equipment	1,000 00	700 00	153 93
Travelling Expenses	10,000 00	10,000 00	3,599 43
Educational and Informational Publicity	44,500 00	44,500 00	38,995 22
Sundries	250 00	250 00	41 32
	<u>\$ 80,030 00</u>	<u>\$ 80,030 00</u>	<u>\$ 66,420 55</u>

This vote was provided for the costs of surveys and studies of conditions in Canada and elsewhere, with respect to child and maternal mortality and morbidity. Activities are mainly educational, and include the distribution of literature and films; broadcasts and lectures to public health, medical, nursing and voluntary agencies, as well as consultations with Provincial health authorities and medical associations with a view to co-ordinating and stimulating efforts in this field.

As at March 31, 1951, there were 5 salaried employees being paid from this vote, of whom 4 were permanent and 1 temporary.

Vote 224 Public Health Engineering

	Estimates	Allotments	Expenditures
Salaries	93,410 00	93,410 00	87,077 81
Express, Freight and Cartage	1,000 00	1,000 00	655 63
Telephones, Telegrams and Postage	2,000 00	2,000 00	1,269 55
Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,549 32
Travelling Expenses	29,000 00	26,400 00	17,208 72
Educational and Informational Publicity	9,000 00	9,000 00	7,587 96
Materials and Supplies	3,500 00	3,500 00	2,774 57
Sundries	2,000 00	2,000 00	1,111 89
Repairs and Upkeep of Equipment	1,500 00	1,800 00	1,618 92
A Acquisition of Equipment	3,000 00	5,300 00	5,237 56
	<u>\$ 147,410 00</u>	<u>\$ 147,410 00</u>	<u>\$ 126,091 93</u>

This vote was provided for the cost of (a) the supervision, from the public health standpoint, of all public transportation facilities operating in international and interprovincial traffic; (b) the supervision of federal public buildings as regards the health of government employees; (c) control of the shellfish industry in the Maritime Provinces, in co-operation with the Department of Fisheries, by sanitary surveys of producing areas and processing plants, and by issuance of export certificates; (d) administration of the Public Works Health Act and Regulations; (e) co-operation with the International Joint Commission in investigating pollution of international boundary waters and trans-boundary air pollution; and (f) co-operation with administrative authorities in regard to conditions in manufacturing plants, National Parks, Federal camps, and the Northwest Territories and Yukon, which may affect public health.

As at March 31, 1951, there were 30 salaried employees being paid from this vote, of whom 13 were permanent and 17 temporary.

A Includes the purchase of 2 new cars at a cost of \$4,100.85.

Vote 225 Treatment of Sick Mariners

	Estimates	Allotments	Expenditures
Salaries	76,471 00	79,471 00	78,993 51
Express, Freight and Cartage	800 00	800 00	430 55
Telephones, Telegrams and Postage	800 00	800 00	772 66
Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,293 92
Travelling Expenses	2,000 00	2,350 00	2,338 56
A Professional and Special Services	525,000 00	521,750 00	425,887 75
B Materials and Supplies	60,000 00	59,900 00	43,447 73
Sundries	2,800 00	2,800 00	2,312 44
Rents	600 00	600 00	340 00
Repairs and Upkeep of Buildings and Works	2,500 00	2,500 00	
Repairs and Upkeep of Equipment	300 00	300 00	230 33
Acquisition of Equipment	2,500 00	2,500 00	1,356 31
	<u>\$ 676,771 00</u>	<u>\$ 676,771 00</u>	<u>\$ 557,403 76</u>

This vote was provided for the cost of medical, surgical and other treatment for sick mariners employed on board and belonging to ships, arriving at Canadian ports, which have paid sick mariners' dues under the provisions of Part V of the Canada Shipping Act, c. 44, 1934, as amended.

The present duty is two cents per ton, payable not more than three times a year, with a minimum and initial payment of not less than \$2. Tonnage duties levied under this Act and collected during the year to offset the cost of providing treatment amounted to \$240,304.04 and were credited to Ordinary Revenue—Services and Service Fees.

As at March 31, 1951, there were 49 salaried employees being paid from this vote, of whom 14 were permanent and 35 temporary.

A This expenditure includes:—

(a) Hospital charges, \$256,656.14—accounts of \$2,000 or over: Charlottetown Hospital, \$2,009.75; Halifax Infirmary, \$38,623.15; Hamilton Memorial Hospital, North Sydney, N.S., \$2,510.85; Hotel Dieu de St. Joseph, Tracadie, N.B., \$2,317.50; Merchant Navy Hospital, St. John's, \$11,477.24; Montreal Convalescent Hospital, \$2,199; Montreal General Hospital, \$32,704.09; North Vancouver General Hospital, Vancouver, \$3,406; Prince Rupert General Hospital, Prince Rupert, B.C., \$6,088.40; Roseway Hospital, Shelburne, N.S., \$6,721.38; Royal Jubilee Hospital, Victoria, \$2,534.20; Sacred Heart Hospital, Cheticamp, N.S., \$2,762.50; St. Joseph's Hospital, Three Rivers, Que., \$2,612.80; St. Joseph's Hospital, Victoria, \$15,310.22; St. Luc Hospital, Montreal, \$8,097.50; St. Martha's Hospital, Antigonish, N.S., \$3,454.75; St. Mary's Hospital, New Westminster, B.C., \$8,467.25; St. Paul's Hospital, Vancouver, \$50,286.85; Yarmouth Hospital, Yarmouth, N.S., \$6,180.

(b) Payments for medical fees, \$127,717.42—accounts of \$1,000 or over: Baker and Graham, Halifax, \$1,295; L. Berliquet, Three Rivers, Que., \$2,642.63; J. J. Carroll, Antigonish, N.S., \$2,261.50; W. A. Clarke, New Westminster, B.C., \$2,232.50; J. R. Corbett, Clark's Harbour, N.S., \$1,022.55; W. A. Curry, Halifax, \$1,660; E. R. Hall, Vancouver, \$1,518; J. J. Kennedy, St. John's, \$1,881.50; G. C. Kenning and S. G. Kenning, Victoria, \$3,231; W. S. Kergin, Prince Rupert, B.C., \$1,917.26; A. A. MacDonald, Neil's Harbour, N.S., \$1,072.40; V. O. Mader, Halifax, \$1,300; A. S. McConkey, Vancouver, \$1,731; D. McIntyre, Vancouver, \$1,036.52; Painless Parker, Vancouver, \$1,033; E. K. Pinkerton, Vancouver, \$1,196.2; H. A. Ratchford, Cheticamp, N.S., \$1,860; A. M. Siddall, Yarmouth, N.S., \$1,667.65; R. H. Stoddard, Halifax, \$1,840; E. Tremblay, Chicoutimi, Que., \$1,517.

(c) Payment of X-Ray fees, \$26,344.25.

(d) Payment of nurses' fees, \$3,804.50.

B. This expenditure includes: medical supplies, \$32,551.26; food, \$8,904.

Revenues arising from services provided through the above expenditures, in addition to those mentioned above, amounted to \$12,987.45 and consisted of hospitalization of Indians, \$7,835, immigrants, \$4,400.50, and others, \$264.95; sale of meals to staff in hospitals, \$487.

Votes 226, 716 and 605 Industrial Health

	Estimates	Allotments	Expenditures
Salaries	91,194 00	89,194 00	88,645 88
Express, Freight and Cartage	300 00	300 00	213 57
Telephones, Telegrams and Postage	300 00	450 00	447 53
Printing, Stationery and Office Equipment	2,000 00	2,300 00	2,090 02
Travelling Expenses	14,500 00	13,200 00	11,096 22
Educational and Informational Publicity	31,000 00	18,250 00	10,706 44
Professional and Special Services	500 00	500 00	250 00
Materials and Supplies	6,000 00	6,000 00	5,727 34
Sundries	500 00	500 00	466 74
Repairs and Upkeep of Equipment	1,000 00	1,000 00	932 53
A Acquisition of Equipment	25,000 00	40,600 00	38,162 49
	<u>\$ 172,294 00</u>	<u>\$ 172,294 00</u>	<u>\$ 158,738 76</u>

This vote was provided for the cost of research and educational activities, in co-operation with Provincial health authorities, with the object of (a) improving the health of the working population of Canada; (b) correlating provincial activities in the field of industrial health; and (c) inspecting, under authority of the Food and Drug Act, industrial health installations.

As at March 31, 1951, there were 28 salaried employees being paid from this vote, of whom 13 were permanent and 15 temporary.

A An amount of \$35,760.09 was expended for the acquisition of laboratory equipment including an electron microscope at a cost of \$17,775.

Vote 227 Civil Service Health

	Estimates	Allotments	Expenditures
Salaries	189,745 00	189,745 00	188,022 17
Express, Freight and Cartage	150 00	150 00	45 03
Telephones, Telegrams and Postage	250 00	250 00	81 29
Printing, Stationery and Office Equipment	6,000 00	7,600 00	7,537 78
Travelling Expenses	4,000 00	5,000 00	4,651 62
Educational and Informational Publicity	2,000 00	2,000 00	
Professional and Special Services	2,500 00	2,500 00	2,119 50
Materials and Supplies	7,500 00	6,000 00	5,536 48
Sundries	2,400 00	2,400 00	2,396 48
Repairs and Upkeep of Equipment	700 00	700 00	294 12
Acquisition of Equipment	6,500 00	5,400 00	2,870 75
	\$ 221,745 00	\$ 221,745 00	\$ 213,555 22

This vote was provided for expenses in connection with the certification of medical fitness of entrants appointed to the government service by the Civil Service Commission, general supervision of the health of civil servants, and special medical investigations and studies relating to health matters. The aim of the program is the control of diseases by the exercise of preventive measures, including the provision of emergency medical and dental care, the operation of clinics, and educational publicity.

As at March 31, 1951, there were 72 salaried employees being paid from this vote, of whom 24 were permanent and 48 temporary.

Vote 228 Nutrition

	Estimates	Allotments	Expenditures
Salaries	78,675 00	78,675 00	69,740 78
Express, Freight and Cartage	1,000 00	1,000 00	894 95
Telephones, Telegrams and Postage	150 00	150 00	33 87
Printing, Stationery and Office Equipment	3,000 00	3,000 00	1,406 20
Travelling Expenses	14,000 00	14,000 00	6,251 19
Educational and Informational Publicity	30,000 00	30,000 00	28,450 16
Professional and Special Services	2,000 00	2,000 00	375 74
Materials and Supplies	1,750 00	1,750 00	1,314 56
Sundries	600 00	600 00	254 60
Repairs and Upkeep of Equipment	100 00	100 00	10 85
Acquisition of Equipment	1,000 00	1,000 00	705 49
	\$ 132,275 00	\$ 132,275 00	\$ 109,438 39

This vote was provided for the cost of (a) surveys relating to nutritional matters; (b) the compilation and distribution of related educational material; and (c) advice to industries, the public, and Provincial authorities.

As at March 31, 1951, there were 25 salaried employees being paid from this vote, of whom 16 were permanent and 9 temporary.

Vote 229 Venereal Disease Control

	Estimates	Allotments	Expenditures
Salaries	27,420 00	27,520 00	27,477 96
Express, Freight and Cartage	200 00	225 00	225 00
Telephones, Telegrams and Postage	200 00	200 00	84 10
Printing, Stationery and Office Equipment	1,200 00	1,075 00	850 57
Travelling Expenses	4,500 00	3,700 00	2,050 73
Educational and Informational Publicity	6,000 00	6,800 00	3,650 01
Sundries	100 00	100 00	21 91
	\$ 39,620 00	\$ 39,620 00	\$ 34,360 28

This vote was to cover the cost of providing leadership in reducing the menace of venereal infection in Canada through consultations with Provincial health authorities in establishing control measures, compilation and analysis of statistical data and distribution of educational material.

As at March 31, 1951, there were 9 salaried employees being paid from this vote, of whom 5 were permanent and 4 temporary.

Vote 230 Health Insurance Studies

	Estimates	Allotments	Expenditures
Salaries	49,341 00	49,341 00	45,339 20
Telephones, Telegrams and Postage	1,200 00	1,200 00	920 09
Printing, Stationery and Office Equipment	5,000 00	5,500 00	5,026 69
Travelling Expenses	10,000 00	10,000 00	3,919 75
Professional and Special Services	2,500 00	2,000 00	
Sundries	200 00	200 00	69 25
	<u>\$ 68,241 00</u>	<u>\$ 68,241 00</u>	<u>\$ 55,274 98</u>

This vote was provided for the cost of (a) planning health insurance legislation; (b) the administrative functions in connection with the operation of the General Health Grants; and (c) co-operating in drafting programs to be undertaken by the provinces, including a study and analysis of existing national health insurance schemes of other countries.

As at March 31, 1951, there were 16 salaried employees being paid from this vote, of whom 6 were permanent and 10 temporary.

Vote 231 Dental Health

	Estimates	Allotments	Expenditures
Salaries	18,615 00	18,615 00	18,372 18
Express, Freight and Cartage	300 00	375 00	316 48
Telephones, Telegrams and Postage	100 00	100 00	38 27
Printing, Stationery and Office Equipment	600 00	850 00	762 90
Travelling Expenses	6,000 00	4,500 00	3,956 06
Educational and Informational Publicity	13,500 00	16,000 00	13,977 26
Professional and Special Services	2,000 00	675 00	610 00
Materials and Supplies	500 00	500 00	471 97
Sundries	300 00	300 00	148 79
Repairs and Upkeep of Equipment	100 00	100 00	4 00
Acquisition of Equipment	500 00	500 00	410 21
	<u>\$ 42,515 00</u>	<u>\$ 42,515 00</u>	<u>\$ 39,068 12</u>

This vote was provided for the expenses incurred in the co-ordination, appraisal and general exchange of information in the field of dental health by consultations with the provinces, national agencies and local organizations.

As at March 31, 1951, there were 5 salaried employees being paid from this vote, of whom 4 were permanent and 1 temporary.

Vote 232 Hospital Designs

	Estimates	Allotments	Expenditures
Salaries	17,190 00	17,190 00	16,835 49
Telephones, Telegrams and Postage	350 00	350 00	111 31
Printing, Stationery and Office Equipment	4,000 00	4,000 00	377 12
Travelling Expenses	4,000 00	4,000 00	1,359 40
Professional and Special Services	1,000 00	1,000 00	
Sundries	300 00	300 00	74 19
	<u>\$ 26,840 00</u>	<u>\$ 26,840 00</u>	<u>\$ 18,757 51</u>

This vote was provided for the cost of collecting, tabulating and making available to the provinces up-to-date information regarding the planning of hospitals and other health institutions.

As at March 31, 1951, there were 4 salaried employees being paid from this vote, of whom 3 were permanent and 1 temporary.

Vote 233 Mental Health

	Estimates	Allotments	Expenditures
Salaries	13,830 00	14,430 00	14,260 00
Express, Freight and Cartage	500 00	600 00	549 94
Telephones, Telegrams and Postage	400 00	400 00	294 66
Printing, Stationery and Office Equipment	1,000 00	1,000 00	802 34
Travelling Expenses	4,500 00	5,500 00	4,919 07
Educational and Informational Publicity	63,000 00	62,400 00	52,012 10
Professional and Special Services	3,000 00	1,900 00	560 00
Sundries	190 00	190 00	51 30
	<u>\$ 86,420 00</u>	<u>\$ 86,420 00</u>	<u>\$ 73,449 41</u>

This vote was provided for the cost of planning adequate control measures in the field of mental health in co-operation with the provinces, and of assisting in the provision of professional information, statistics and educational material for this purpose.

As at March 31, 1951, there were 4 salaried employees being paid from this vote, of whom 2 were permanent and 2 temporary.

Vote 234 Blindness Control

	Estimates	Allotments	Expenditures
Salaries	14,820 00	15,520 00	15,357 55
Telephones, Telegrams and Postage	100 00	100 00	58 24
Printing, Stationery and Office Equipment	200 00	200 00	104 25
Travelling Expenses	4,000 00	4,000 00	942 19
Educational and Informational Publicity	10,000 00	9,300 00	3,961 84
Professional and Special Services	6,000 00	6,000 00	5,970 63
Sundries	200 00	200 00	110 08
	<u>\$ 35,320 00</u>	<u>\$ 35,320 00</u>	<u>\$ 26,504 78</u>

This vote was provided for the cost of the preparation and distribution of educational material on the prevention of blindness, professional assistance in treatment tests, and the examination of applicants for pensions on grounds of blindness.

As at March 31, 1951, there were 5 salaried employees being paid from this vote, of whom 4 were permanent and 1 temporary.

Vote 235 Epidemiology

	Estimates	Allotments	Expenditures
Salaries	17,130 00	16,630 00	15,202 84
Telephones, Telegrams and Postage	550 00	550 00	212 91
Printing, Stationery and Office Equipment	3,300 00	5,975 00	5,894 34
Travelling Expenses	6,000 00	4,500 00	3,824 28
Professional and Special Services	5,000 00	4,825 00	
Materials and Supplies	500 00	500 00	242 84
Sundries	3,000 00	2,500 00	604 51
Repairs and Upkeep of Equipment	300 00	300 00	103 26
	<u>\$ 35,780 00</u>	<u>\$ 35,780 00</u>	<u>\$ 26,084 98</u>

This vote was provided for the cost of (a) providing leadership and co-ordination in the control of communicable diseases, and (b) the study and standardization of epidemiological methods.

As at March 31, 1951, there were 5 salaried employees being paid from this vote, of whom 2 were permanent and 3 temporary.

Vote 236 Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates

	Estimates	Expenditures
Navy League of Canada, Halifax, N.S.	200 00	200 00
Sailors' Institute, North Sydney, N.S.	200 00	200 00
Navy League of Canada, Sydney, N.S.	200 00	200 00
Seamen's Mission Society, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Montreal, P.Q.	200 00	200 00
Montreal Seamen's Institute, Montreal, P.Q.	200 00	200 00
Montreal Sailors' Hostel, Montreal, P.Q.	200 00	200 00
Catholic Seamen's Club, Quebec, P.Q.	200 00	200 00
Quebec Seamen's Institute, Quebec, P.Q.	200 00	200 00
Vancouver Sailors' Home, Vancouver, B.C.	200 00	200 00
Victoria Seamen's Institute, Victoria, B.C.	200 00	200 00
North Vancouver Seamen's Institute, North Vancouver, B.C.	200 00	200 00
	<u>\$ 2,600 00</u>	<u>\$ 2,600 00</u>

Vote 237 Medical Services—Indians and Eskimos

	Estimates	Allotments	Expenditures
A Salaries and Wages	2,189,279 00	2,189,279 00	2,111,385 85
A Allowances	50,835 00	50,835 00	33,634 36
Express, Freight and Cartage	125,000 00	90,000 00	89,985 79
Telephones, Telegrams and Postage	24,000 00	29,000 00	27,726 55
Printing, Stationery and Office Equipment	55,000 00	30,000 00	18,807 82
B Travelling Expenses	350,000 00	410,000 00	387,187 23
Educational and Informational Publicity	5,000 00	5,000 00	4,793 25
C Professional and Special Services	4,300,000 00	4,500,000 00	4,300,468 57
D Materials and Supplies	1,500,000 00	1,500,000 00	1,447,791 37
E Sundries	130,000 00	130,000 00	93,150 59
Rents	15,000 00	10,000 00	8,337 74
Meter Rates	60,000 00	60,000 00	55,046 37
F Repairs and Upkeep of Buildings and Works	180,475 00	180,475 00	162,346 41
Repairs and Upkeep of Equipment	85,000 00	115,000 00	104,501 40
G Acquisition or Construction of Buildings and Works, including Acquisition of Land	2,125,250 00		
<i>Nova Scotia</i>			
Shubenacadie—Health Centre		20,000 00	6,854 67
Contract: Joseph S. Surette, \$9,700; payments, \$6,772.50.			
<i>Quebec</i>			
Pointe Bleue—Health Centre		13,000 00	10,825 70
Contract: La Cie Construction Incorporated, \$10,006.19; payment in full.			
Restigouche—Health Centre		15,000 00	13,633 56
Contract: Lorenzo Bernard, \$12,635; payment in full.			
Romaine—Health Centre		8,000 00	
Rupert's House—Health Centre		33,000 00	30,901 33
Contract (awarded through the Department): Tower Construction Co., \$25,953.96; payment in full.			
Seven Islands—Health Centre		20,000 00	1,682 52
Contract: Lucien Tremblay, \$13,925; payments, \$1,560.38.			
<i>Ontario</i>			
Albany—Health Centre		33,000 00	23,871 02
Contract (awarded through the Department): Tower Construction Co., \$27,390; payments, \$23,871.02.			
Lansdowne House—Health Centre		15,000 00	13,371 70

	Estimates	Allotments	Expenditures
<i>Ontario—Concluded</i>			
Long Lac—Health Centre		3,000 00	
Manitoulin Island—			
Purchase of doctor's residence, Manitowaning		11,000 00	9,456 55
Nurses' residence, Manitowaning Indian Hospital		15,000 00	13,139 61
Contract: Wm. J. Ferguson and Oliver Bond, \$13,875; payments, \$11,450.54.			
Moose Factory—Completion of (a) Indian hospital; (b) doctors' residences		500,000 00	437,945 88
Total expenditures on these projects were \$2,181,312.39.			
(a) hospital building—			
Contract (1948-49): Sterling Construction Co., Ltd., estimated \$1,500,000, ceiling of \$2,200,000; cost plus 10 per cent up to \$1,000,000, 2½ per cent in excess of \$1,000,000; payments, including final payment, \$390,790.91; total payments, \$2,047,709.56.			
(b) three doctors' residences—			
Contract (1949-50): Sterling Construction Co., Ltd., \$115,880.62; payments, including final payment, \$44,765.73.			
Ohsweken—Sewage disposal system		7,500 00	
Pikangikum—Health Centre		6,000 00	5,395 68
Walpole Island—Health Centre		13,500 00	13,216 22
Contract: Jas. A. Templeton, \$12,464; payment in full.			
<i>Manitoba</i>			
Clearwater Lake—Water tower, Clearwater Lake Indian Hospital		15,000 00	2,486 21
Fisher River—Doctor's residence		20,000 00	153 28
Little Playgreen Lake—Indian hospital		68,000 00	49,266 72
Contract: Wyatt Construction Co., Ltd., \$606,061; payments, \$24,000. Architect's fees of \$25,172.95 were paid to Moody & Moore.			
Pine Falls—Tool shed, Fort Alexander Indian Hospital		500 00	
<i>Saskatchewan</i>			
Fort Qu'Appelle—			
Addition to hospital		300,000 00	278,316 86
Contract: Harvey Lunam Construction Co., \$318,318; payments, \$275,141.36.			
Sewage disposal system		24,000 00	20,563 52
Contract: Harvey Lunam Construction Co., \$20,470.15; payment in full.			
<i>Alberta</i>			
Cardston—			
Alterations, Blood Indian Hospital		10,000 00	
Purchase of medical officer's residence		11,000 00	10,286 10
Edmonton, Charles Camsell Indian Hospital—			
Repairs to staff quarters		15,000 00	
Laundry building		100,000 00	
Purchase of property		10,780 00	10,780 00
Central heating plant		64,000 00	36,462 45
Expenditures on this project to date were \$99,431.30.			
Contract (1949-50): Poole Construction Co., Ltd., \$109,375; payments, \$35,978.81.			
Installation of heating boilers		27,500 00	23,839 60
Expenditures on this project to date were \$46,326.25.			
Contract (1949-50): E. Leonard & Sons, Ltd., \$46,618; payments, \$23,839.60.			

<i>Alberta—Concluded</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Hobbema—</i>			
Construction of hospital		75,000 00	52,497 71
Contract: Yukon Construction Co., Ltd., \$79,987; payments, \$51,068.07.			
Doctor's residence, Hobbema Indian Hospital		20,000 00	
<i>British Columbia</i>			
<i>Miller Bay Indian Hospital—</i>			
Recreation hall		30,000 00	27,831 56
Contract (awarded through the Department): Mitchell & Currie, Ltd., \$25,718; payments, \$24,948.55.			
Power house and laundry		500 00	500 00
Total expenditures on this project were \$125,888.64.			
Contract (1948-49): Mitchell & Currie, Ltd., \$124,437.65; payments, including final payment, \$500.			
<i>Nanaimo Indian Hospital—</i>			
Doctor's residence		4,000 00	
Laundry building		90,000 00	
<i>Sardis—Two medical officers' residences, Coqualeetza Indian Hospital</i>		23,000 00	23,000 00
Contract (awarded through the Department): Precision Housing Co., Ltd., \$23,000; payment in full.			
<i>Vancouver Indian Hospital</i>		321,470 00	
<i>Northwest Territories</i>			
<i>Aklavik—Ice house, garage, workshop and mortuary .</i>		6,500 00	6,236 04
<i>Baffin Island—Cape Dorset Eskimo Health Centre: purchase of property (through the Department of Public Works)</i>		15,000 00	9,687 98
<i>Fort Good Hope—Health Centre</i>		33,000 00	
<i>Fort McPherson—Ice house, nursing station</i>		3,500 00	2,707 66
<i>Unforeseen urgent construction</i>		24,500 00	10,015 47
Total Acquisition or Construction, etc. . .	2,125,250 00	2,025,250 00	1,144,925 60
H Acquisition of Equipment	500,000 00	370,000 00	295,578 85
	<u>\$ 11,694,839 00</u>	<u>\$ 11,694,839 00</u>	<u>\$ 10,285,667 75</u>

This vote was provided for the cost of provision of medical services for Indians and Eskimos, including the necessary buildings and equipment.

As at March 31, 1951, there were 1,070 salaried employees being paid from this vote, of whom 93 were permanent and 977 temporary.

A *Allowances.* Payment is made from this allotment of northern and recruitment allowances in accordance with the general regulations respecting such compensation.

B *Travelling Expenses.* The cost of transportation of Indians to and from hospitals amounted to \$244,076.93, of which \$127,247.33 was for air travel. Travelling expenses of doctors and nurses amounted to \$123,178.50, including air travel of \$41,910.92. Removal expenses of employees amounted to \$17,385.69.

C *Professional and Special Services.* Doctors' and nurses' fees amounted to \$463,877.85; dental services, \$22,591.58; hospitalization, \$3,772,636.10, including \$341,579 paid to B.C. Hospital Insurance Service; X-Ray services, \$28,209.82; sundries, \$13,153.22.

The following doctors received fees of \$1,000 or over: A. C. Abbott, Winnipeg, \$1,330; C. S. Allan, Vancouver, \$1,400; H. W. Allen, Sioux Lookout, Ont., \$1,910.50; W. C. Arnold, Haileybury, Ont., \$1,202.50; B. W. Banks, Calgary, Alta., \$1,210; M. F. Barclay, Edmonton, \$1,740; W. Bashucky, Winnipegosis, Man., \$3,221.20; W. A. Bearden, Paradise Hill, Sask., \$2,913; Bigelow, Moffat and Doyle, Meadow Lake, Sask., \$1,376; E. E. Binet, Baie Comeau, Que., \$2,445.19; G. H. Booth, Agassiz, B.C., \$1,158; L. B. Brown, Fort McMurray, Alta., \$2,387; F. J. Buckley, Leoville, Sask., \$1,116; A. H. Campbell, Broadview, Sask., \$3,000; E. S. Connor, Pickle Crow, Ont., \$1,311; G. N. Cornack, Fort St. John, B.C., \$2,414.36; P. O. Coulombe, Sturgeon Falls, Ont., \$1,500; E. S. Cronk, Moose Factory, Ont., \$1,260.83; D. S. Davis, Stratford, Ont., \$1,250.83; F. R. Decosse, St. Paul, Alta., \$3,412; W. Dumas, Roberval, Que., \$2,316; G. N. Ellis, Edmonton, \$1,390; Evans, Matheson and Associates, Brandon, Man., \$2,993.50; G. H. Field, Rosemeath, Ont., \$1,020; S. P. Findlay, Fraser Lake, B.C., \$1,200; E. H. Freeman, Chatham, N.B., \$3,011.50; P. W. Frobb, Vilna, Alta., \$1,697.45; H. B. Galbraith, Vancouver, \$1,250; R. L. Gendreau, Ste. Rose du Lac, Man.,

\$1,505.50; A. Gibson, Winnipeg, \$4,270; J. C. Gillie, Fort William, Ont., \$1,532.50; C. P. Green, Hazelton, B.C., \$1,399; R. G. Green, Prince Albert, Sask., \$1,042.45; Greenway and Laing, Rocky Mountain House, Alta., \$1,300; N. B. Hall, Campbell River, B.C., \$2,420; F. C. Hamill, Blind River, Ont., \$1,214.75; E. Harrison, Vancouver, \$1,650; H. B. Havey, Stewiacke N.S., \$2,421.48; T. C. Holmes, Burns Lake, B.C., \$3,363.50; A. H. Jeffrey, Nipigon, Ont., \$2,841.50; J. H. L. Johnson, Rossburn, Man., \$1,704; W. F. Kenney, Rexton, N.B., \$2,620; J. W. Kettlewell, Portage la Prairie, Man., \$2,376; J. A. Key, Cardston, Alta., \$1,200; L. C. Kindree, Squamish, B.C., \$1,879.50; O. E. Kirby, Vancouver, \$2,750; W. J. Knox, Kelowna, B.C., \$1,375.50; J. H. Kope, Enderby, B.C., \$1,651; S. Kowaluk, Edmonton, \$1,500; J. and H. Kratz, Fort Vermilion, Alta., \$3,000; A. J. Lalonde, Cornwall, Ont., \$2,500.08; E. Landa, Vancouver, \$1,265; P. Landry, Montreal, \$2,882.50; B. Laramee, Outremont, Que., \$1,959.77; A. W. Large and R. G. Large, Prince Rupert, B.C., \$2,700; J. T. L'Euey, Sarnia, Que., \$1,758.75; E. Lemieux, Quebec, \$1,468.50; W. J. MacDonald, Truro, N.S., \$2,189.50; G. N. MacFarlane, Sarnia, Ont., \$1,305; A. H. H. Malcolm, Armstrong, Ont., \$3,344.66; J. McCammon, Red Lake, Ont., \$2,370.78; C. F. McCulloch, Lestock, Sask., \$1,707.50; J. F. McCullough, Sudbury, Ont., \$2,091; H. A. McLean, Ceepeece, B.C., \$1,946.25; J. Melling, Wetaskiwin, Alta., \$3,306; H. Meltzer, Edmonton, \$3,000; Menecy and Browne, Nanaimo, B.C., \$2,694.50; G. Michaud, Roberval, Que., \$1,570.65; Miller and Ross, Elk Point, Alta., \$1,534; M. Miyazaki, Lillooet, B.C., \$1,083; J. S. Monteith, Tofino, B.C., \$2,011; A. W. Mooney, Vanderhoof, B.C., \$3,717.50; R. H. Morrissey, Newcastle, N.B., \$1,005; G. K. Morton, Edmonton, \$1,245; P. Moss, Punichy, Sask., \$1,993.50; L. E. Mottram, Southampton, Ont., \$1,610; C. S. Noble, Sutton West, Ont., \$1,190; J. Page, St. Benoit, Que., \$1,465; J. Pare, Duck Lake, Sask., \$1,800; G. Paulson, Lundar, Man., \$1,368.88; H. J. Pickup, Alert Bay, B.C., \$4,800; J. Pigeon, Blind River, Ont., \$1,287.50; F. H. Prouse, Smithers, B.C., \$2,476.90; R. L. Reeves, Eganville, Ont., \$1,100; J. R. Rehill, Kamsack, Sask., \$2,400; J. B. Reid, Jr., Truro, N.S., \$2,560; C. R. Rice, Winnipeg, \$1,445; W. H. Roberts, Sidney, B.C., \$1,500; O. Rostrup, Edmonton, \$2,475; V. J. Sadovsky, Hearst, Ont., \$2,167; E. M. Savage, Cold Lake, Alta., \$2,096.15; C. Schom, Vancouver, \$1,720; T. W. Shaw, Russell, Man., \$1,037; G. E. Singer, Sandspit, B.C., \$2,510.59; R. Smith, Clarke City, Que., \$1,339; O. L. Stanton and A. Bickford, Yellowknife, N.W.T., \$1,280; D. E. Starr, Vancouver, \$2,600; W. C. Stewart, Whitehorse, Y.T., \$4,200; G. H. Stobie, Belleville, Ont., \$1,736; A. C. Taylor, Regina, \$1,455; J. V. Tilley and J. A. Moore, Cochrane, Ont., \$1,735; Wallingford and Weselack, Beardmore, Ont., \$2,366.50; T. Y. Whang, Edmonton, \$1,350; White, Parnley and White, Penticton, B. C., \$1,236.50; W. E. Wilkins, Cobourg, Ont., \$1,152; W. G. Wolfe, Kenora, Ont., \$1,241.50.

Hospitals receiving \$5,000 or over: All Saints, Aklavik, N.W.T., \$100,830.50; Beck Memorial Sanatorium, London, Ont., \$33,027.96; Bella Coola General, Bella Coola, B.C., \$7,176.15; Belleville General, Belleville, Ont., \$7,325.75; Berens River, Berens River, Man., \$5,707; Brandon General, Brandon, Man., \$11,044.50; Brantford Sanatorium, Brantford, Ont., \$13,192.80; Canadian Red Cross, Nipigon, Ont., \$5,512.50; Colchester County, Truro, N.S., \$7,006.68; Essex County Sanatorium, Windsor, Ont., \$26,844.43; Farrands, Fort Rae, N.W.T., \$38,140; Fort Qu'Appelle Sanatorium, Fort Qu'Appelle, Sask., \$27,453.40; Fort Smith General, Fort Smith, N.W.T., \$57,072.50; Fort William Sanatorium, Fort William, Ont., \$187,171.94; Freeport Sanatorium, Kitchener, Ont., \$7,801.31; Glace Bay General, Glace Bay, N.S., \$9,504.75; Holy Family, Prince Albert, Sask., \$32,958.22; Hotel Dieu, Amos, Que., \$7,184.50; Hotel Dieu, Campbellton, N.B., \$8,163.46; Hotel Dieu, Chatham, N.B., \$6,646.50; Hotel Dieu, Quebec, \$11,590.10; I.O.D.E. Hospital for Convalescent Children, Toronto, \$15,415.45; Immaculate Conception, Aklavik, N.W.T., \$57,415.50; Jordan Memorial Sanatorium, The Glades, N.B., \$11,239.05; Kamsack Union, Kamsack, Sask., \$7,774.80; Lady Minto, Chapeau, Ont., \$14,414.50; R. W. Large Memorial, Bella Bella, B.C., \$36,949.93; L'Assomption, Moosonee, Ont., \$33,139; Manitoba Sanatorium Board: Brandon Sanatorium, Brandon, Man., \$350,483.85, Clearwater Lake Indian, The Pas, Man., \$250,358, Dwyer Indian, Selkirk, Man., \$62,040, Manitoba Sanatorium, Ninette, Man., \$10,085.25; Marine Tuberculosis Hospital, Sydney, N.S., \$11,477.50; McKellar General, Fort William, Ont., \$7,064; Moncton Tuberculosis Hospital, Moncton, N.B., \$6,360; Montreal General, Montreal, \$8,713.50; Mountain Sanatorium, Hamilton, Ont., \$77,952.76; Muskoka Sanatorium, Gravenhurst, Ont., \$55,085.98; Nova Scotia Sanatorium, Kentville, N.S., \$11,927.26; Paradise Hill Union, Paradise Hill, Sask., \$6,781.64; Parry Sound General, Parry Sound, Ont., \$5,561.50; Point Edward, Sydney, N.S., \$7,037.90; Portage la Prairie General, Portage la Prairie, Man., \$9,102.41; Prince Albert Sanatorium, Prince Albert, Sask., \$179,303.70; Providence, High Prairie, Alta., \$15,820.15; Provincial Mental Hospital: Nova Scotia, \$7,922.76, Quebec, \$6,823.35, Ontario, \$13,361.36, Manitoba, \$19,815.63, Saskatchewan, \$23,475.73, Alberta, \$8,450.43, British Columbia, \$39,920.09; Provincial Sanatorium, Charlottetown, \$9,978.46; Queen Alexandra Solarium, Cobble Hill, B.C., \$12,182; Roseway, Shelburne, N.S., \$10,367.50; Sacred Heart, Caughnawaga, Que., \$31,262; St. Anthony's, The Pas, Man., \$34,891.45; St. Boniface Hospital, St. Boniface, Man., \$28,442.81; St. Boniface Sanatorium, St. Vital, Man., \$37,253.50; St. Gabriel's, Fort McMurray, Alta., \$7,997; St. George's Sanatorium, Mont Joli, Que., \$58,231.41; St. Jean Eudes, Havre St. Pierre, Que., \$5,265.05; St. Joseph's, Blind River, Ont., \$6,860.75; St. Joseph's, Lestock, Sask., \$11,253.63; St. Joseph's, Fort Resolution, N.W.T., \$96,721.25; St. Joseph's, Ile a la Crose, Sask., \$5,419; St. Joseph's, Kenora, Ont., \$13,473; St. Joseph's La Tuque, Que., \$34,453.68; St. Joseph's General, Port Arthur, Ont., \$19,535.35; St. Joseph, St. Basile de Madawaska, N.B., \$9,005.50; St. Joseph's, Sarnia, Ont., \$6,836; St. Laurent Sanatorium, Hull, Que., \$18,453.55; St. Luke's Anglican, Pangnirtung, N.W.T., \$21,265.50; St. Margaret's, Fort Simpson, N.W.T., \$56,699.70; St. Mary's, Dawson, Y.T., \$5,041.75; St. Mary's on the Lake Sanatorium, Haileybury, Ont., \$19,475.83; St. Michael's, Broadview, Sask., \$14,576.14; St. Michael Sanatorium, Roberval, Que., \$36,358.15; St. Paul's, Hearst, Ont., \$5,710.50; St. Rita's, Sydney, N.S., \$7,684; St. Theresa, Fort Vermilion, Alta., \$37,192.50; St. Therese, Chesterfield Inlet, N.W.T., \$35,922; St. Therese, St. Paul, Alta., \$9,577; Saskatoon Sanatorium, Saskatoon, Sask., \$14,596.60; Sault Ste. Marie General, Sault Ste. Marie, Ont., \$7,151.40; Sick Children's, Toronto, \$6,301.10; Toronto Hospital for the Treatment of Tuberculosis, Weston, Ont., \$68,958; Victoria, London, Ont., \$21,906.15; Wetaskiwin

Community, Wetaskiwin, Alta., \$8,495; Whitehorse General, Whitehorse, Y.T., \$48,963.74; Winnipeg General, Winnipeg, \$8,012; Winnipeg Municipal, Winnipeg, \$14,135.75; Yellowknife Red Cross, Yellowknife, N.W.T., \$9,574.28.

D *Materials and Supplies.* This allotment includes expenditures for medical and hospital supplies, \$411,480.23; fuel, \$172,949.76; provisions, \$678,110.95; clothing, bedding and dry goods replacements, \$40,954.31.

E *Sundries.* Includes \$67,522.35 for laundry charges.

F *Repairs and Upkeep of Buildings and Works.* Major repairs including the following: Blood Indian Hospital, Cardston, Alta., \$2,507.62; Charles Camsell Indian Hospital, Edmonton, \$37,192.53; Coqualeetza Indian Hospital, Sardis, B.C., \$7,595.84; Fisher River Indian Hospital, \$6,295.38; Fort Alexander Indian Hospital, Pine Falls, Man., \$1,381.08; Lady Willingdon Indian Hospital, Ohsweken, Ont., \$9,874.98; Miller Bay Indian Hospital, \$28,759.67; Peigan Indian Hospital, Brocket, Alta., \$1,350.68; Qu'Appelle Indian Hospital, \$1,466.11.

Contracts of \$5,000 or over (on all of which payment was made in full) follow:

Contractor	Project and Location	Amount of Contract
Brown & Herlihy	Installation of sewer systems, Lady Willingdon Hospital, Ohsweken, Ont.	\$ 7,200 00
Universal Plumbing and Heating Co., Ltd.	Installation of plumbing, heating and sewage system, Moose Factory Hospital, Ont.	59,500 00
(Contract awarded through the Department of Public Works.)		
J. W. Mould & Son, Ltd.	Renovation of water pipes, Charles Camsell Hospital, Edmonton, Alta.	8,532 53
(Contract awarded through the Department of Public Works.)		
Mitchell & Currie	Remodelling south wing, Miller Bay Hospital, B.C.	6,580 00
G <i>Acquisition or Construction of Buildings, etc.</i> Contracts were awarded through the Department of Public Works unless otherwise indicated.		
H <i>Acquisition of Equipment.</i> Included the purchase of: boats, \$5,988.88; hospital equipment, \$202,316.82; light, heat, power and water equipment, \$17,318.86; motor cars and trucks, \$38,378.60. Included in the item for hospital equipment were purchases for the following Indian hospitals and nursing stations:—Indian Hospitals—Blood, \$2,033.40; Brandon, \$1,544.80; Charles Camsell, \$35,468.86; Coqualeetza, \$14,357.88; Fisher River, \$5,751.04; Hobbema, \$1,135.70; Miller Bay, \$18,436.27; Moose Factory, \$65,379.67; Nanaimo, \$15,523.82; North Battleford, \$1,554.24; Norway House, \$1,115.69; Qu'Appelle, \$2,335.87; Sioux Lookout, \$15,625.58; Nursing Stations—Baffin Health Centres, \$1,268.58; Vancouver Health Unit, \$2,162.43.		

Vote 238 Civil Aviation Medicine

	Estimates	Allotments	Expenditures
Temporary Assistance	18,930 00	18,930 00	14,543 78
Express, Freight and Cartage	100 00	100 00	19 18
Telephones, Telegrams and Postage	450 00	450 00	374 99
Printing, Stationery and Office Equipment	1,600 00	1,600 00	1,378 78
A Travelling Expenses	22,800 00	22,800 00	18,821 10
Educational and Informational Publicity	1,500 00	1,500 00	
B Professional and Special Services	7,200 00	7,200 00	4,097 50
Sundries	150 00	150 00	106 92
Acquisition of Equipment	2,150 00	2,150 00	959 75
	<u>\$ 54,880 00</u>	<u>\$ 54,880 00</u>	<u>\$ 40,302 00</u>

This vote was provided for the cost of (a) providing medical advice to the Civil Aviation Branch of the Department of Transport; (b) training civil aviation medical examiners; and (c) advising private aviation organizations such as air ambulance services, flying clubs and training schools, on medical problems arising in their operations.

As at March 31, 1951, there were 5 temporary salaried employees being paid from this vote.

A P.C. 80/1577, March 31, 1949, authorized actual travel and living expenses of medical examiners attending courses in Civil Aviation at the R.C.A.F. Institute of Civil Aviation, Toronto. Payments under this authority amounted to \$14,314.89.

B Includes payment under authority of P.C. 88/1784, April 5, 1950, of honoraria of \$1,000 each to F. A. L. Mathewson, Winnipeg, and J. W. Tice, Hamilton, Ont., technical consultants.

General Health Grants

Votes 239 and 717 To authorize and provide for Health Grants to the Provinces upon the terms and in the amounts detailed in the Estimates in accordance with regulations prescribed by the Governor in Council including authority, notwithstanding Section 29 of the Consolidated Revenue and Audit Act, to make commitments for the current year not to exceed a total amount of \$35,627,363

	Estimates	Expenditures
A Health Survey Grant—Additional amount and revote to continue the scheme of allocation of grant under Vote 797 of the Supplementary Estimates for the fiscal year ending March 31, 1949, Vote 276 of the Main Estimates for the fiscal year ending March 31, 1950 and Vote 694 of the Supplementary Estimates (Newfoundland) for the fiscal year ending March 31, 1950	365,663 00	153,850 06
B Hospital Construction Grant to assist the Provinces in the provision of adequate accommodation for hospital and health services; to be distributed on the basis of \$1,000 per bed for active treatment beds and \$1,500 per bed for chronic or convalescent beds or in the case of other health facilities on an equivalent basis; Provinces to match or exceed Dominion contribution which shall in no case exceed one-third of the total cost. Revote to continue the scheme of allocation of grant under Vote 797 of the Supplementary Estimates for the fiscal year ending March 31, 1949, \$1,000,000	14,343,800 00	6,897,352 81
C General Public Health Grant to assist the Provinces in strengthening General Public Health Services; to be distributed on the basis of 45 cents per capita of population, to Provinces which maintain at least their standard and extent of service in this field as at March 31, 1948, and in the case of the Province of Newfoundland as of March 31, 1949	6,086,300 00	2,907,730 15
D Tuberculosis Control Grant to assist the Provinces in an accelerated and intensified effort toward the eradication of Tuberculosis and to extend progressively the provision of free treatment; to be distributed on the basis of a flat amount of \$25,000 to each Province and the balance to be divided 50 per cent on the basis of population and 50 per cent on the basis of the average number of deaths from Tuberculosis in each Province over the previous 5 years	4,226,000 00	3,166,166 01
E Mental Health Grant to assist the Provinces in the prevention of mental illness and in extending progressively the provision of free treatment; to be distributed on the basis of a flat amount of \$25,000 to each Province and the balance according to population	5,156,100 00	2,644,826 65
F Venereal Disease Control Grant to assist the Provinces in the control of Venereal Disease to be distributed on the basis of a flat amount of \$4,000 to each Province and the balance according to population, with any programs for Venereal Disease Control to be approved and the cost thereof to be divided equally between the Dominion and Province concerned	516,300 00	484,165 41
G Crippled Children Grant to assist the Provinces in an intensive program for the prevention and correction of crippling conditions in children, rehabilitation and training; to be distributed on the basis of a flat amount of \$4,000 to each Province and the balance according to population	516,300 00	243,502 56
H Professional Training Grant to assist the Provinces in the training of personnel for public health and hospital staffs; to be distributed on the basis of a flat amount of \$4,000 to each Province and the balance according to population	516,300 00	452,853 17
I Public Health Research Grant to assist the Provinces in stimulating and developing Public Health Research	308,000 00	231,233 56
J Cancer Control Grant to assist the Provinces in programs for the control of cancer; to be distributed according to population, with any such programs for cancer control to be approved and the cost thereof to be divided equally between the Dominion and the Province concerned	3,592,600 00	1,693,105 80
Total Health Grants Program	35,627,363 00	18,874,786 18
Less—Estimated amount required for commitments nominally to fall due during the fiscal year, in accordance with the Health Grants Program detailed above, but not required for actual expenditure during that year	10,627,362 00	
Total General Health Grants	\$ 25,000,001 00	\$ 18,874,786 18

On the following pages will be found tabular statements showing (a) payment of General Health Grants to Provinces in the current fiscal year and (b) the net cumulative payments from the inception of policy.

STATEMENT OF PAYMENT OF GENERAL

Grant	New- foundland	Nova Scotia	Prince Edward Island	New Brunswick	Quebec
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
A Health Survey.....	6,983 65 <i>14,918 00</i>	5,044 41 <i>13,301 00</i>	3,403 62 <i>4,496 00</i>	7,049 27 <i>8,503 00</i>	51,833 16 <i>114,530 00</i>
B Hospital Construction.....	272,921 39 <i>343,338 00</i>	334,489 09 <i>636,359 00</i>	87,215 58 <i>92,740 00</i>	53,752 14 <i>509,087 00</i>	2,053,292 28 <i>3,834,824 00</i>
C General Public Health.....	111,696 24 <i>156,600 00</i>	233,459 77 <i>290,250 00</i>	38,825 65 <i>43,300 00</i>	200,100 47 <i>232,200 00</i>	679,692 84 <i>1,749,150 00</i>
D Tuberculosis Control.....	147,379 48 <i>220,283 00</i>	223,822 46 <i>230,049 00</i>	43,985 34 <i>56,032 00</i>	99,608 79 <i>186,717 00</i>	1,378,251 50 <i>1,437,431 00</i>
E Mental Health.....	92,876 03 <i>151,235 00</i>	95,451 93 <i>253,969 00</i>	18,268 37 <i>59,098 00</i>	103,845 94 <i>212,175 00</i>	992,963 00 <i>1,434,982 00</i>
F Venereal Disease Control.....	16,255 00 <i>16,255 00</i>	26,688 95 <i>26,715 00</i>	4,961 22 <i>7,310 00</i>	16,237 46 <i>22,172 00</i>	127,532 34 <i>140,886 00</i>
G Crippled Children.....	5,848 82 <i>16,255 00</i>	4,198 72 <i>26,715 00</i>	3,190 59 <i>7,310 00</i>	22,171 37 <i>22,172 00</i>	46,295 69 <i>140,886 00</i>
H Professional Training.....	13,983 47 <i>16,255 00</i>	21,039 28 <i>26,715 00</i>	6,894 38 <i>7,310 00</i>	21,353 08 <i>22,172 00</i>	139,423 03 <i>140,886 00</i>
I Public Health Research.....		5,139 64		6,894 20	27,683 75
J Cancer Control.....	54,308 64 <i>92,438 00</i>	67,732 54 <i>171,329 00</i>	9,365 28 <i>24,969 00</i>	82,862 64 <i>137,063 00</i>	646,083 35 <i>1,032,491 00</i>
	722,252 72 <i>1,027,577 00</i>	1,017,066 79 <i>1,680,402 00</i>	216,110 03 <i>301,565 00</i>	613,875 36 <i>1,352,261 00</i>	6,143,050 94 <i>10,026,166 00</i>

NOTE.—Amounts in italics represent the maximum amounts available to each province. In the case of Public Health Research, no allocation was made by provinces.

*This column represents the various amounts which were not allocated to any province.

HEALTH GRANTS TO PROVINCES (VOTES 239, 717)

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Unallocated*	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
38,641 24	21,425 68	2,681 11	3,952 92	12,835 00		153,850 06
121,406 00	36,465 00	6,345 00	7,456 00	38,243 00		365,663 00
2,163,873 76	497,195 65	352,940 02	638,640 09	443,032 81		6,897,352 81
4,351,904 00	1,082,643 91	849,465 00	1,046,243 94	1,146,805 64	460,789 51	14,343,800 00
591,367 26	193,608 67	282,511 87	192,229 45	384,237 93		2,907,730 15
1,884,950 00	350,100 00	387,460 00	391,950 00	601,300 00		6,086,250 00
472,235 91	111,179 88	182,039 65	179,455 16	328,207 84		3,166,166 01
1,011,174 00	246,222 00	228,043 00	246,063 00	363,996 00		4,226,000 00
525,268 80	90,588 23	272,142 06	144,114 81	309,307 48		2,644,826 65
1,625,060 00	307,314 00	337,322 00	340,949 00	429,096 00		6,156,100 00
150,819 37	31,398 00	32,779 30	34,262 77	43,231 00		484,165 41
159,339 00	31,398 00	34,321 00	34,673 00	43,231 00		516,300 00
72,448 28	20,917 10	28,549 43	13,479 62	26,402 94		243,502 56
159,339 00	31,398 00	34,321 00	34,673 00	43,231 00		516,300 00
120,049 33	26,645 53	31,588 93	32,076 76	39,799 38		452,853 17
159,339 00	31,398 00	34,321 00	34,673 00	43,231 00		516,300 00
151,569 85	9,699 81	16,467 20	12,060 37	1,718 74		231,233 56
					308,000 00	308,000 00
206,828 47	57,885 97	228,705 00	227,096 40	112,237 51		1,693,105 80
1,171,679 00	206,657 00	228,705 00	231,361 00	295,908 00		3,592,600 00
4,493,102 27	1,060,544 52	1,430,404 57	1,477,368 35	1,701,010 63		18,874,786 18
10,744,190 00	2,323,495 91	2,140,293 00	2,368,031 94	2,904,541 64	768,789 51	35,627,313 00

STATEMENT OF PAYMENT OF GENERAL HEALTH GRANTS TO PROVINCES

Grant	New- foundland	Nova Scotia	Prince Edward Island	New Brunswick
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
A Health Survey.....	12,245 50	25,142 25	13,403 44	25,999 91
B Hospital Construction.....	475,018 31	551,834 55	140,189 95	121,849 57
C General Public Health.....	228,891 53	434,982 38	88,150 19	400,434 21
D Tuberculosis Control.....	208,179 44	559,225 10	116,116 45	353,018 99
E Mental Health.....	147,665 63	228,183 84	65,114 10	208,935 09
F Venereal Disease Control.....	32,199 00	53,601 95	13,180 35	43,976 56
G Crippled Children.....	10,668 73	20,834 22	13,190 59	64,252 87
H Professional Training.....	25,317 36	52,789 11	20,229 93	64,328 95
I Public Health Research.....		11,788 97		13,267 43
J Cancer Control.....	99,723 77	165,270 67	23,247 10	234,529 42
	1,329,909 27	2,103,653 04	492,822 10	1,530,593 60

Expenditures 1948-49.....	7,528,358 25
1949-50.....	15,716,261 44
1950-51.....	18,874,786 18
	<u>\$ 42,119,405 87</u>

Refunds in respect of the Health Survey Grant were received from the following provinces after the close of the fiscal year and are not included in the above statement: Prince Edward Island, \$1,145.58; Quebec, \$50; British Columbia, \$7,911.60.

FROM INCEPTION OF POLICY TO CLOSE OF CURRENT FISCAL YEAR

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
107,919 15	113,805 51	23,713 42	39,802 79	39,089 36	27,335 56	428,456 89
5,783,861 28	4,503,619 58	1,063,367 44	778,241 99	1,230,156 91	1,248,866 15	15,897,005 73
1,198,941 53	1,108,127 25	361,668 51	597,954 13	370,670 35	946,243 53	5,736,063 66
3,005,870 03	1,752,394 07	277,964 98	518,551 05	456,104 60	759,764 33	8,097,189 04
1,579,500 13	1,048,069 89	176,894 12	498,396 50	298,894 16	616,044 65	4,867,698 71
276,029 73	337,881 25	63,805 63	63,416 65	80,877 22	104,865 32	1,074,833 66
70,405 28	143,240 47	47,315 08	70,577 03	19,789 61	74,161 29	534,435 17
304,486 07	276,262 19	64,834 23	74,446 17	74,891 42	96,427 94	1,054,013 37
53,642 34	257,982 80	16,417 33	31,936 20	19,479 21	13,984 09	418,498 55
1,032,500 41	437,924 71	136,083 28	695,820 00	588,896 39	246,933 54	3,660,929 29
13,413,155 95	9,979,307 81	2,237,064 02	3,369,142 60	3,178,849 23	4,134,626 45	41,769,124 07

Gross Expenditure..... 42,119,405 87

Less: Refunds which were credited to Revenue—Refunds of
Previous Years' Expenditure

1949-50..... 121,023 11

1950-51..... 229,258 69

350,281 80

\$ 41,769,124 07

These grants were established in 1948-49 as an essential step in the development of adequate health services for the people of Canada, and payments in the current fiscal year were made under the General Health Grant regulations authorized by P.C. 14/3166, June 28, 1950. They are available under terms and conditions approved by the Governor in Council and payment is made upon certification of the Minister that the Province has agreed thereto. General conditions which apply to all grants provide that the Province shall undertake to (a) expend solely for the development of the relevant program or project moneys received out of its share of the grant; (b) furnish reports and statements of expenditure to the Minister from time to time, or, in some cases, quarterly; (c) refund unexpended moneys on completion of any program or project; and (d) maintain adequate records and accounts. The payment of grants is based on claims for expenditure submitted by Provincial Governments. In some instances, the Provinces nominate Universities, Institutions or other organizations to act as their agents for completion of projects. Expenditures made by the Provinces to such agencies are based on a budget subject to a final detailed statement of expenditures and subsequent audit and adjustment where necessary. Specific conditions pertaining to the individual grants are given below.

A Health Survey Grant. The conditions of this grant provide that the Province shall (a) establish or designate an agency or division responsible for making a survey of existing health, hospital and related facilities and services; (b) provide an outline of the procedure proposed for conducting the survey; and (c) undertake to furnish a report on the survey with a plan for the improvement, extension and establishment of such facilities and services.

The amounts, by provinces, of the approved projects and the expenditures thereon by the Federal Government (shown in parentheses) follow: Newfoundland, \$8,900.68 (\$6,983.65); Nova Scotia, \$13,301.16 (\$5,044.41); Prince Edward Island, \$4,428.16 (\$3,403.62); New Brunswick, \$8,503.36 (\$7,049.27); Quebec, \$114,485.47 (\$51,833.16); Ontario, \$92,400 (\$38,641.24); Manitoba, \$30,031.25 (\$21,425.68); Saskatchewan, \$6,253.27 (\$2,681.11); Alberta, \$7,455.56 (\$3,952.92); British Columbia, \$14,500 (\$12,835); total, \$300,258.91 (\$153,850.06).

B Hospital Construction Grant. The conditions of this grant provide that the Province shall (a) furnish a comprehensive statement covering construction of hospitals and nursing units within the Province; (b) furnish a plan for hospital and nursing unit accommodation adequate to the needs of such Province provided that any province may, in advance of submitting such plan, furnish projects for the construction of hospitals or nursing units, on the understanding that such projects represent a part of the general plan; and (c) contribute or become legally obligated to contribute to the capital cost of any such construction project an amount at least equivalent to the Federal contribution. Payments may be made for construction projects begun after March 31, 1948 (Newfoundland, March 31, 1949) in four instalments as construction progresses. For projects under construction on April 1, 1948, (Newfoundland, April 1, 1949) the Federal contribution is a proportion of the total payment based on the cost of construction subsequent to those dates as compared to the total cost of construction. Payments may be made in the same manner.

A detailed statement, by hospitals, of the maximum approved contribution to the capital costs of construction projects in 1950-51, and the amounts paid, follows:

<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>			
Fogo	Cottage Hospital	4,696 50	4,696 50
Springdale	Cottage Hospital	24,574 00	15,662 00
St. John's	*Hospital for Mental and Nervous Diseases	205,500 00	205,500 00
	Extension No. 2	3,197 94	3,197 94
	Extension No. 3	3,129 15	3,129 15
	Staff Infirmary	927 15	927 15
Lamaline	Lamaline Nursing Station	3,538 00	2,653 50
St. John's	*St. John's Sanatorium	21,343 45	21,343 45
Corner Brook	Western Memorial	15,811 70	15,811 70
		282,717 89	272,921 39
<i>Nova Scotia</i>			
Advocate	Bayview Memorial Red Cross	3,608 81	3,608 81
Kentville	Blanchard Fraser Memorial	21,000 00	
Sydney River	*Cape Breton County	127,500 00	
Halifax	**Children's Hospital	117,500 00	
Truro	Colchester County	15,000 00	15,000 00
Canso	Eastern Memorial	1,377 12	
Cole Harbour	*Halifax County	150,000 00	139,166 66
Sydney Mines	Harbour View	10,416 67	
Lunenburg	Lunenburg	27,500 00	
Middle Musquodoboit	Musquodoboit Valley Memorial	1,368 99	
New Glasgow	New Glasgow	53,333 33	
Dartmouth	*Nova Scotia	150,000 00	
	*Nova Scotia Institution for Care and Habilitation of Mental Defectives	83,333 33	74,761 11
Windsor	Payzant Memorial	34,250 00	34,250 00

<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Nova Scotia—Concluded</i>			
North Sydney	Saint Elizabeth's	50,333 33	
Antigonish	St. Martha's	61,000 00	61,000 00
Sherbrooke	St. Mary's	2,625 90	
Sydney	Sydney City	38,416 66	
Musquodoboit Harbour	Twin Oaks Memorial	2,750 00	2,750 00
Baddeck	Victoria County Memorial	4,466 72	3,952 51
Berwick	Western King's Memorial	28,333 33	
		984,114 19	334,489 09
<i>Prince Edward Island</i>			
Summerside	**Prince County	72,500 00	70,715 58
Charlottetown	Prince Edward Island	16,250 00	11,250 00
Tyne Valley	Stewart Memorial Health Centre	7,000 00	5,250 00
		95,750 00	87,215 58
<i>New Brunswick</i>			
St. Stephen	Charlotte County	32,500 00	
North Head	Grand Manan Red Cross Outpost	6,666 66	4,999 99
Bathurst	Hotel Dieu de St. Joseph	20,000 00	15,000 00
Moncton	Moncton Hospital	69,166 66	
Chatham	*Mount St. Joseph	56,113 97	33,752 15
Saint John	*Tuberculosis Hospital	49,500 00	
Fredericton	*Victoria Public Chronic Wing	105,000 00	
		338,947 29	53,752 14
<i>Quebec</i>			
Ormstown	Barrie Memorial	67,666 66	67,666 66
Ste. Germaine	*Begin Sanatorium	95,170 91	
Montreal	Catherine Booth Mothers Hospital	19,000 00	14,250 00
	*Convalescent Hospital	30,000 00	
Trois Rivieres	*Cooke Sanatorium	34,929 81	
Sorel	*General	86,976 40	
Harrington Harbour	**Harrington	11,833 34	5,916 66
Montreal	Herbert Reddy Memorial	5,083 34	5,083 34
	Herbert Reddy Memorial—Project No. 2	8,000 00	
Quebec	Hopital de L'Enfant Jesus	79,673 02	
Chandler	Hopital de la Providence	14,083 34	
St-Jean	Hopital St-Jean	37,951 67	37,951 67
Cartierville	*Hopital du Sacre-Coeur	17,567 37	17,567 37
Noranda	Hopital Youville	11,164 48	11,164 48
Amos	Hotel Dieu	41,808 78	
Levis	Hotel Dieu	7,250 00	7,250 00
Montreal	*Hotel Dieu	78,750 00	
Ville de Montmagny	Hotel Dieu de Montmagny	59,000 00	29,500 00
St. Jerome	Hotel Dieu de St. Joseph	126,333 34	126,333 34
Sorel	Hotel Dieu	24,175 12	
Montreal	*Julius Richardson Convalescent	90,750 00	
Grand'Mere	Lafleche	31,186 64	
Riviere des Prairies	*Mont Providence	374,569 50	
Ste. Agathe des Monts	*Mount Sinai Sanatorium	19,500 00	9,750 00
Charny	Notre Dame	61,666 66	61,666 66
Montreal	Notre Dame de l'Esperance	42,500 00	31,875 00
Louderes de Blanc Sablon	Notre Dame de Lourdes	8,379 60	
Quebec	Notre Dame de la Recouvrance	6,183 40	6,183 40
Mont Laurier	Notre Dame de Ste Croix	56,250 00	37,500 00
Shawville	Pontiac Community	4,376 15	4,376 15
Joliette	St. Eusebe	58,599 38	58,599 38
Beauce	St. George's	47,693 52	47,693 52
Beauceville	**St. Joseph	12,458 10	12,458 10
Montreal	St. Joseph des Convelescentes	86,799 50	43,399 75
	St. Mary's	20,500 00	20,500 00
Quebec	*St. Michel Archange	202,500 00	
Matane	St. Redempteur	40,745 58	
Val d'Or	St. Sauveur	17,419 07	
Roberval	Ste. Elizabeth	666,000 00	666,000 00

Location	Hospital	Approved	Payments
<i>Quebec—Concluded</i>			
Shawinigan	Ste. Therese	111,000 00	111,000 00
Gaspe	*Sanatorium de Gaspe	278,444 84	185,629 88
Lac Edouard	*Sanatorium de Lac Edouard	1,328 67	1,328 67
Macamic	*Sanatorium de Macamic	74,385 98	
Mont Joli	*Sanatorium St. Georges	78,200 41	78,200 41
Montreal	*Sanatorium St. Joseph	318,781 18	318,781 18
	*Sanatorium St. Joseph—Project No. 2	33,000 00	
Sherbrooke	Sherbrooke	71,333 34	35,666 66
		3,670,969 10	2,053,292 28
<i>Ontario</i>			
Ingersoll	Alexandra	16,333 34	16,333 34
Goderich	Alexandra Marine & General	10,852 64	10,852 64
London	*Beck Memorial Sanatorium	141,000 00	141,000 00
Brockville	Brockville General	34,333 34	17,166 66
Campbellford	Campbellford Memorial	10,916 67	
Markdale	Centre Grey General	2,625 86	2,625 86
Cornwall	Cornwall General	2,150 15	2,150 15
Windsor	*East Windsor	62,166 66	62,166 66
Espanola	Espanola General	4,571 98	4,571 98
Guelph	**Guelph General	140,500 00	53,000 00
Dunnville	Haldimand War Memorial	27,833 33	13,416 66
Hamilton	Hamilton General	43,250 00	
Kingston	Hotel Dieu	15,250 00	15,250 00
St. Catharines	Hotel Dieu	66,537 66	
Weston	Humber Memorial	31,000 00	14,500 00
Kenora	Kenora General	14,000 00	10,500 00
Kingston	Kingston General	48,500 00	
Kitchener	Kitchener—Waterloo	434,833 33	217,416 66
Leamington	Leamington District Memorial	14,250 00	14,250 00
Fort William	McKellar General	3,961 02	3,961 02
Bowmanville	Memorial	42,499 99	42,499 99
Haileybury	Misericordia	6,666 67	6,666 67
Hamilton	*Mountain Sanatorium	48,000 00	
Gravenhurst	**Muskoka Hospital for Tuberculosis	52,500 00	39,375 00
Toronto	New Mount Sinai	189,833 33	
Niagara-on-the-Lake	Niagara Cottage	22,999 99	22,999 98
North Bay	**North Bay Civic	74,749 99	74,749 99
Ottawa	Ottawa Civic	26,000 00	
	Ottawa General	37,416 67	
	Ottawa General—Project No. 2	12,500 00	
Peterborough	Peterborough Civic	58,691 65	
Port Arthur	Port Arthur General	9,778 68	9,778 68
Port Colborne	Port Colborne General	17,333 34	
Sault Ste. Marie	Plummer Memorial	15,000 00	14,250 00
Port Loring	Red Cross	2,201 50	2,201 50
Rainy River	Red Cross	15,666 66	11,749 99
Atikokan	Red Cross Outpost	7,500 00	7,500 00
Bancroft	Red Cross Outpost	6,359 79	6,359 79
Burks Falls	Red Cross Outpost	6,166 67	6,166 67
Englehart	Red Cross Outpost	814 43	
Warton	Red Cross Outpost	6,916 67	6,916 67
Ottawa	*Royal Ottawa Sanatorium	101,250 00	101,250 00
Newtonbrook	*St. John's Convalescent	181,125 00	181,125 00
Guelph	St. Joseph's	19,666 66	19,666 66
Hamilton	St. Joseph's	111,750 00	111,750 00
London	*St. Joseph's	181,249 99	181,249 99
Parry Sound	St. Joseph's	29,250 00	19,500 00
Toronto	St. Joseph's	53,103 29	53,103 29
North Bay	St. Joseph's General	12,482 93	12,482 93
Peterborough	St. Joseph's General	26,583 33	26,583 33
St. Mary's	St. Mary's Memorial	19,166 67	19,166 67
Toronto	St. Michael's	85,333 33	42,666 66
Hamilton	*St. Peter's Infirmary	91,250 00	61,250 00
Southampton	Saugeen Memorial—Project No. 2	1,500 00	1,500 00

<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Ontario—Concluded</i>			
Toronto	Sick Children's	280,460 03	140,230 01
Sioux Lookout	Sioux Lookout General	32,499 99	32,499 99
Smooth Rock Falls	Smooth Rock Falls	4,250 00	4,250 00
Orillia	Soldiers' Memorial	26,833 33	
Tillsonburg	Soldiers' Memorial	39,166 66	39,166 66
Stratford	Stratford General	59,917 00	
Sudbury	Sudbury General	42,166 68	42,166 68
Toronto	Toronto East General and Orthopaedic	154,500 00	103,000 00
	Toronto General, Burnside Wing	9,333 33	
	Toronto General, Wellesley Division	1,834 34	1,834 34
Weston	*Toronto Hospital for Tuberculosis	33,750 00	33,750 00
Toronto	Toronto Western	84,416 66	58,166 66
Trenton	Trenton Memorial	16,453 28	
London	Victoria—Project No. 1	31,500 00	15,750 00
	Victoria—Project No. 2	5,221 67	5,221 67
Paris	Willett	12,333 33	6,166 66
		<i>\$,532,809 51</i>	<i>\$,163,873 76</i>

Manitoba

Baldur	Baldur Medical Nursing Unit	4,500 00	4,500 00
Beausejour	Beausejour	26,000 00	14,250 00
Benito	Benito Medical Nursing Unit	4,333 34	4,333 34
Winkler	Bethel	1,821 69	1,366 26
Birch River	Birch River	4,333 34	4,333 34
Brandon	Brandon General	10,533 33	5,508 61
Cartwright	Cartwright Medical Nursing Unit	2,312 00	2,312 00
Pilot Mound	Community Health Centre	9,000 00	6,750 00
Dauphin	Dauphin Health Centre	51 66	51 66
St. Pierre	De Salaberry Municipal	6,083 34	6,083 34
Erickson	Erickson Medical Nursing Unit	6,000 00	4,000 00
Fisher Branch	Fisher Branch Outpost	3,000 00	3,000 00
Flin Flon	Flin Flon General	36,000 00	36,000 00
Gladstone	Gladstone District	19,000 00	14,250 00
Hamiota	Hamiota District	33,648 00	23,250 00
Brandon	Hospital for Mental Diseases	56,436 66	42,327 49
Ninette	Manitoba Sanatorium	4,843 00	4,843 00
Portage La Prairie	Manitoba School for Defective Persons	326,729 42	52,062 16
Manitow	Manitow Medical Nursing Unit	11,200 00	6,825 00
McCreary	McCreary Medical Nursing Unit	2,333 34	2,333 34
Minnedosa	Minnedosa District	7,083 34	7,083 34
Winnipeg	Misericordia	6,750 00	6,750 00
Morris	Morris District	5,916 68	5,916 68
Winnipeg	Princess Elizabeth	52,195 93	52,195 93
Arborg	Red Cross Outpost	4,666 67	4,666 67
Roblin	Roblin District	9,500 00	9,500 00
Roland	Roland Medical Nursing Unit	5,000 00	
Rosburn	Rosburn Hospital	12,000 00	12,000 00
St. Boniface	St. Boniface Hospital	223,500 00	
Swan River	Swan River District	21,033 34	21,033 34
Winnipeg	Victoria	86,666 66	64,999 98
Wawanesa	Wawanesa Medical Nursing Unit	3,512 00	1,756 00
Whitemouth	Whitemouth Hospital	7,079 34	3,333 34
Winnipeg	Winnipeg General—Maternity Pavilion	69,580 83	69,580 83
		<i>1,082,643 91</i>	<i>497,195 65</i>

Saskatchewan

Assiniboia	Assiniboia Union	2,498 91	1,947 81
Balcarres	Balcarres Union	30,000 00	22,500 00
Big River	Big River Union	1,069 48	1,069 48
Birch Hills	Birch Hills Memorial Union	15,000 00	11,250 00
Cabri	Cabri Union	2,000 00	2,000 00
Canora	Canora Union	12,102 33	11,692 06
Carrot River	Carrot River Union	10,000 00	7,500 00
Climax	Climax Community	625 00	256 15
Coronach	Coronach Union	3,003 04	3,003 04

Location	Hospital	Approved	Payments
<i>Saskatchewan—Concluded</i>			
Cupar	Cupar Union	1,500 00	1,500 00
Delisle	Delisle Union	1,137 69	
Foam Lake	Foam Lake Union	5,413 12	5,413 12
Gainsborough	Gainsborough Union	2,500 00	2,500 00
Regina	Grey Nuns'	67,666 67	67,666 67
Morse	Herbert Morse Health Clinic	3,850 00	3,850 00
Indian Head	Indian Head Union	18,750 00	18,750 00
Invermay	Invermay-Canora Union	571 04	571 04
Ituna	Ituna Union	3,750 00	3,750 00
Kamsack	Kamsack Union	4,000 00	4,000 00
Kindersley	Kindersley Union	8,530 69	
Kyle	Kyle White Bear Union	3,750 00	2,500 00
Langenburg	Langenburg-Churchbridge Union	24,000 00	24,000 00
Langigan	Langigan Union	2,250 00	
Lloydminster	†Lloydminster	20,625 00	13,750 00
Lucky Lake	Lucky Lake Union	9,000 00	9,000 00
Maidstone	Maidstone Union	3,750 00	
Maryfield	Maryfield Memorial Union	1,365 54	1,365 54
Meadow Lake	Meadow Lake Union	4,451 82	4,451 82
Melfort	Melfort Union	9,250 00	
Midale	Midale Union	1,125 00	1,125 00
Moose Jaw	Moose Jaw General	8,750 00	8,750 00
Neudorf	Neudorf Union	5,000 00	3,750 00
North Battleford	Notre Dame	16,250 00	16,250 00
Outlook	Outlook Union	2,375 00	
Oxbow	Oxbow Union	2,500 00	2,500 00
Pangman	Pangman Union	1,500 00	1,500 00
Preeceville	Preeceville Community	2,500 00	2,500 00
Radville	Radville Community	2,500 00	2,500 00
Regina	*Regina General	18,750 00	
Turtleford	Riverside Memorial Union	5,416 65	
Laloche	St. Martin's	1,250 00	1,250 00
Saskatoon	St. Paul's	10,000 00	10,000 00
Tisdale	St. Therese	12,000 00	8,000 00
Shellbrook	Shellbrook Union	2,416 44	2,416 44
Smeaton	Smeaton Union	7,500 00	7,500 00
Spalding	Spalding Union	1,000 00	
Mossbank	Sutton Lake Johnston Union	2,500 00	2,500 00
Swift Current	Swift Current Church	75,000 00	50,000 00
Prince Albert	Victoria	1,381 77	1,381 77
Watrous	Watrous Union	4,166 21	3,332 04
Wynyard	Wynyard Union	3,522 25	3,398 04
		459,813 65	352,940 02
<i>Alberta</i>			
Edmonton	*Aberhart Memorial Sanatorium	224,250 00	112,125 00
Lamont	Archer Memorial	8,877 42	8,877 42
Bentley	Bentley Municipal	10,333 33	7,750 00
Berwyn	Berwyn Municipal	11,666 66	8,749 99
Calgary	*Calgary General	362,916 66	220,500 00
Clareholm	Clareholm Municipal	4,750 00	4,750 00
Blairmore	Crownst Pass Municipal	17,728 86	
Fairview	Fairview Municipal	28,333 33	28,333 33
Glendon	Glendon Municipal	2,000 00	
Grande Prairie	Grande Prairie Municipal	24,833 33	24,833 33
Hythe	Hythe Sub	5,838 30	5,838 30
Calgary	Junior Red Cross	89,250 00	44,625 00
Lloydminster	†Lloydminster	20,625 00	13,750 00
Magrath	Magrath Municipal	22,666 66	11,333 33
Peace River	Peace River Municipal	7,500 02	7,500 02
Raymond	*Provincial Auxiliary Mental	1,856 73	1,856 73
Ponoka	*Provincial Mental	16,993 84	16,993 84
Edmonton	*Provincial Mental Institute	7,475 35	7,475 35
Red Deer	*Provincial Training School	71,716 77	71,716 77
Rimbey	Rimbey Municipal	885 65	885 65

<u>Location</u>	<u>Hospital</u>	<u>Approved</u>	<u>Payments</u>
<i>Alberta—Concluded</i>			
Trochu	St. Mary's	3,500 00	
Lethbridge	St. Michael's	41,500 00	
Stettler	Stettler Municipal	8,916 67	8,916 67
Taber	Taber Municipal	12,666 66	12,666 66
Rimbey	*Three Way Chronic	14,448 80	14,448 80
Vegreville	Vegreville General	15,750 00	
Vulcan	Vulcan Municipal	4,250 00	
Wainwright	Wainwright Municipal	4,713 90	4,713 90
		1,046,243 94	638,640 09
<i>British Columbia</i>			
Alexis Creek	Alexis Creek Red Cross Outpost Unit	3,000 00	
Blue River	Blue River Red Cross Outpost Unit	1,145 55	
Smithers	Bulkley Valley District	1,500 00	
Creston	Creston Valley	33,000 00	
Duncan	King's Daughters'	715 81	715 81
Lone Butte	Lone Butte Red Cross Outpost Unit	1,558 55	
Mission City	Mission Memorial	1,133 17	
Nelson	*Mount St. Francis	36,750 00	
Prince Rupert	Prince Rupert General	25,000 00	
Essondale	*Provincial Mental	78,623 56	63,205 52
New Westminster	*Provincial Mental—Project No. 1	38,968 17	32,710 76
	*Provincial Mental—Project No. 2	110,000 00	
	*Provincial Mental—Project No. 3	67,500 00	
	*Provincial Mental—Project No. 4	106,000 00	
	Royal Columbian	35,195 37	
Victoria	St. Joseph's	2,731 36	
	St. Joseph's (2nd addition)	78,583 34	24,708 33
Vancouver	St. Paul's	20,000 00	20,000 00
	Student University—Institute of Preventive Medicine	26,000 00	
	*Tuberculosis	99,000 00	
	*Vancouver General—Chronic Unit	312,833 33	234,624 99
Vernon	Vernon Jubilee	29,067 43	29,067 40
Vancouver	*Western Society for Physical Rehabilitation	30,000 00	30,000 00
Hazelton	Wrinch Memorial	8,000 00	8,000 00
		1,146,305 64	443,032 81
		\$12,640,315 12	\$6,897,352 81

* Hospitals for treatment of chronic diseases.

** Chronic and active treatment hospitals.

† Provincial expenditures are shared equally by Saskatchewan and Alberta as the hospital serves the border areas.

C *General Public Health Grant.* The conditions of this grant provide that the Province shall (a) furnish a comprehensive statement covering activities in the field of general public health within the Province and a statement of activities developed during the fiscal year; (b) furnish a plan for the improvement, extension and development of general public health services within the Province and a proposed budget (as part of such program the Province may submit particulars of individual projects in connection therewith); and (c) undertake to maintain at least the present standard and extent of general public health services.

A detailed statement of the amounts approved in 1950-51 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>		
Development of South Coast health services	33,510 00	25,734 64
Establishment of a Public Health Dental Clinic	12,001 66	11,020 36
Air transportation of professional personnel on urgent missions, urgent cases to hospitals, and departmental officials on inspection trips	18,000 00	17,950 00
Projects under \$10,000 (35)	76,733 01	56,991 24
	140,244 67	111,696 24

PUBLIC ACCOUNTS, 1950-51: PART II

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Nova Scotia</i>		
Expansion of laboratory services	50,010 85	44,944 91
Development of a complete laboratory service at Sydney	19,805 30	17,780 75
Establishment of Cobequid Division Health Unit	10,948 75	7,832 61
Operation of a mobile dental unit	17,595 00	12,794 31
Expansion of services at Health Units and Central Office	63,692 90	58,256 07
Survey of the incidence of sickness in Nova Scotia as part of a National Survey ..	18,500 00	13,340 14
Training of Public Health Nurses	19,322 00	14,524 64
Operation of a Biochemistry and Clinical Investigation Laboratory	13,495 02	13,495 02
Projects under \$10,000 (29)	60,154 03	50,491 32
	273,523 85	233,459 77
<i>Prince Edward Island</i>		
Projects under \$10,000 (15)	41,961 08	38,825 65
	41,961 08	38,825 65
<i>New Brunswick</i>		
Development of an integrated program of educational and preventive dental hygiene	14,477 57	11,373 63
Employment of Director of Health Planning Services and staff	10,266 67	10,098 72
Purchase of equipment for Saint John Laboratory	14,628 98	14,628 98
Course for laboratory technicians	17,195 00	12,878 76
X-Ray technician training	14,420 00	11,956 14
Employment of additional personnel at Provincial Laboratory	16,647 69	16,273 49
Employment of Public Health nurses	26,664 80	25,846 45
Survey of the incidence of sickness in New Brunswick as part of a National Survey	17,318 80	15,418 00
Projects under \$10,000 (34)	93,033 31	81,626 30
	224,652 82	200,100 47
<i>Quebec</i>		
Enlarging School of Nurses—Herbert Reddy Memorial Hospital	23,872 00	23,872 00
Extension of school medical services	34,350 00	22,152 68
Protection of children against tuberculosis by immunization through B.C.G. vaccine	195,916 32	193,053 81
Extension of Health Unit Services throughout the province	130,000 00	51,726 09
Purchase of equipment for the dispensary, Hospital Lourdes de Blanc Sablon ..	17,697 93	17,697 93
Expansion of facilities at La Clinique du B.C.G., Montreal	20,122 73	20,122 73
Postgraduate training for doctors in public health	64,035 50	55,646 50
Reorganization of the Industrial Hygiene Division	126,431 00	6,747 36
Provision of staff and equipment for treatment of contagious diseases in Hopital Civique de Quebec	12,377 31	12,377 31
Provision of staff and equipment for a clinic for pre-natal, natal and post-natal services at Ste-Justine Hospital, Montreal	55,300 00	46,175 00
*Research on Cortisone and A.C.T.H. by the National Research Council	97,175 00	50,470 00
Purchase of equipment for the Montreal Neurological Institute	98,535 00	98,535 00
Employment of staff for Sherbrooke Health Unit	60,773 00	1,921 75
Establishment of a Home Care Section at Herbert Reddy Memorial Hospital ..	24,660 00	13,093 11
Provision of staff and accommodation for the Saguenay Health Unit	19,918 00	
Establishment of a clinic for the prevention of blindness at Hopital St-Sacrement, Quebec	14,586 00	12,366 92
Establishment of a clinic for the prevention of blindness at the Montreal General Hospital	16,618 75	13,996 08
Establishment of a child and maternal hygiene service at Laval University ..	32,600 00	19,122 26
Projects under \$10,000 (5)	27,435 00	20,616 31
	1,072,403 54	679,692 84
<i>Ontario</i>		
To provide a new Health Unit in Kenora-Keeewatin area	18,669 76	14,440 11
To provide a new Health Unit in Simcoe County	60,000 00	57,088 11
To provide a new Health Unit in Wellington County	23,000 00	13,062 73
To provide preventive dental service, St. Catharines—Lincoln Health Unit	11,081 00	10,132 59
To provide preventive dental service, Halton County Health Unit	10,626 00	9,136 18
Organizing the new Huron Health Unit	33,000 00	28,326 22
Epidemiologic investigation of gastro-enteritis	12,600 00	
Postgraduate training of nurses at University of Toronto	73,875 00	52,548 88

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Ontario—Concluded</i>		
Purchase of industrial hygiene travelling X-Ray Unit	36,193 00	32,945 00
To provide preventive orthodontia service for school children in Toronto	10,721 00	10,314 26
To provide preventive cardiac disease services	24,725 00	12,875 57
To provide services for prevention of blindness from glaucoma	19,215 00	8,838 96
*Research on Cortisone and A.C.T.H. by the National Research Council	57,310 00	44,110 00
Training of Public Health personnel	90,280 00	51,106 42
To provide preventive dental service at Welland and District Health Unit	10,270 00	
To provide equipment for the expansion of services of the Central Laboratory .	45,275 00	38,112 96
To provide basic information on nutrition to professional persons concerned with nutrition education	10,400 00	3,173 24
Purchase of equipment necessary to expand the facilities of the Division of Industrial Hygiene	11,517 15	5,079 56
Survey of the incidence of sickness in Ontario as part of a National Survey ..	37,872 59	34,626 46
To provide a new Health Unit in Muskoka and District	19,000 00	14,078 54
To provide a new Health Unit in York County	25,500 00	17,514 44
To provide a new Health Unit in Peel County	11,966 00	10,405 10
To provide equipment and supplies to clinics sponsored by the Canadian Arthritis and Rheumatism Society	43,620 00	29,314 99
To provide special equipment for Health Units and Municipal Health Depart- ments—Project No. 3	15,929 00	14,683 28
To provide dental services in remote communities	17,000 00	
Projects under \$10,000 (34)	109,798 23	79,453 66
	839,443 73	591,367 26

Manitoba

Improvement and extension of Bacteriological Reference Laboratory	11,499 00	8,477 70
Improved transportation service to local Health Units	12,960 00	10,376 65
Clinical use of the Hapten in the prevention of disease which affects the new born child	17,500 00	10,765 13
To employ an experienced builder as Building Inspector and Consultant for public hospitals	11,200 00	8,449 34
To employ additional sanitary inspectors for Health Units	10,227 00	7,277 44
*Research on Cortisone and A.C.T.H. by the National Research Council	10,100 00	10,100 00
Survey of the incidence of sickness in Manitoba as part of a National Survey .	12,000 00	9,028 87
To provide an insect control program to each of the flooded river communities .	29,500 00	28,604 61
To provide a consultant service in general administration and practical opera- tion of General Hospitals	12,100 00	
Provision of prepaid X-Ray and laboratory services to residents of the Morris and Altona Hospital districts	12,000 00	5,669 08
Provision of prepaid X-Ray and laboratory services to the residents of the Swan Valley Local Health Unit	11,000 00	8,321 11
Projects under \$10,000 (38)	141,412 39	86,538 74
	291,498 39	193,608 67

Saskatchewan

Provision of staff and equipment to expand the Health Education Division	28,276 65	23,433 33
Provision of staff and equipment to expand rural health education	14,185 00	6,133 58
Provision of staff and equipment for milk sanitation	11,348 00	10,182 94
To employ nutritionists as consultants to health units	10,869 00	6,763 05
Establishment of a new coding and statistical section in the Medical Services Division	10,145 29	9,528 47
Federal contribution to provincial and municipal immunization projects	14,000 00	13,401 16
Employment of personnel for Research and Statistics Division	17,843 00	16,336 58
Purchase of equipment for the Pathological and Clinical Laboratory at Moose Jaw	12,128 50	12,128 50
Preventive dental treatment program—Health Region No. 3	21,871 00	21,627 89
Training of sanitary officers to staff expanding Public health Services	16,000 00	12,972 60
Survey of the incidence of sickness in Saskatchewan as part of a National Survey	13,070 00	10,631 96
*Research on Cortisone and A.C.T.H. by the National Research Council	11,160 00	11,160 00
Employment of nurses to extend public health services	22,470 00	2,667 97
Preventive dental treatment program—Health Region No. 13	12,128 60	8,062 98
Preventive dental treatment program—Assiniboia Health Region	11,532 00	5,234 46
Projects under \$10,000 (47)	144,811 88	112,246 40
	571,838 92	282,511 87

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Project	Approved	Payments
<i>Alberta</i>		
Operation of the new Drumheller Health Unit	11,760 00	10,446 86
Improvement of local health services by employment of additional sanitary inspectors	17,440 00	13,000 60
Provision of equipment for the City of Calgary Health Department	16,531 71	15,027 17
Provision of staff and expenses—Provincial Laboratory, Calgary	83,165 00	56,971 78
*Research on Cortisone and A.C.T.H. by the National Research Council	11,310 00	11,310 00
To make a study of stream sanitation in the province of Alberta	15,011 00	11,887 42
Survey of the incidence of sickness in Alberta as part of a National Survey	15,500 00	7 881 21
To supply incubators to the General Hospitals in Alberta	11,060 00	9,931 39
Projects under \$10,000 (25)	71,952 73	55,773 02
	253,730 44	192,229 45
<i>British Columbia</i>		
To provide additional staff and materials—Health Education	12,868 00	6,791 36
Employment of additional personnel in the Division of Vital Statistics	12,000 00	9,709 60
To provide additional public health nurses for local health services	51,639 00	44,146 90
Establishment of a district office (Vancouver Area) Provincial Department of Health	18,000 00	17,215 62
Employment of 16 sanitary inspectors to expand local health services—environmental sanitation	61,450 00	49,733 68
To provide administrative staff—Provincial Department of Health	10,110 00	8,951 14
To provide clerical staff for local health services	26,888 00	24,633 42
Expansion of public health nursing—Metropolitan Health Committee, Greater Vancouver	20,240 00	19,472 09
To provide food and milk control and environmental sanitation, Metropolitan Health Committee, Greater Vancouver	15,300 00	14,853 48
To provide clinical and other equipment, B.C. Division, Canadian Arthritis and Rheumatism Society	18,636 67	14,915 87
To provide dental hygiene, Metropolitan Health Committee, Greater Vancouver	14,500 00	13,613 17
Employment of health unit directors for local health services	47,770 00	37,510 08
Establishment of dental clinics in rural areas	15,250 00	11,642 68
To establish a health unit in the city of New Westminster	10,000 00	10,000 00
*Research on Cortisone and A.C.T.H. by the National Research Council	14,440 00	14,440 00
Survey of the incidence of sickness in British Columbia, as part of a National Survey	23,580 00	16,447 34
Projects under \$10,000 (22)	84,442 86	70,161 50
	467,114 53	384,237 93
	\$3,966,411 97	\$2,907,730 15

* Grants totalling \$162,100 were made to the provinces and subsequently used as provincial contributions toward the cost of research on these drugs by the National Research Council. The Council contributed \$75,786.79 to the trust account during the current fiscal year, expenditures amounted to \$250,827.91, leaving an unexpended balance of \$173,388.21.

D *Tuberculosis Control Grant.* The conditions of this grant provide that the Province shall (a) furnish a comprehensive statement covering activities for tuberculosis control developed within the Province during the fiscal year; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of tuberculosis, including training of personnel, and a proposed budget. As part of such program the Province may submit particulars of individual projects in connection therewith. Payments may be made to cover amounts expended during the preceding period.

A detailed statement of the amounts approved in 1950-51 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Project	Approved	Payments
<i>Newfoundland</i>		
Subsidy to Notre Dame Bay Memorial Hospital to provide free treatment for tuberculosis cases	24,996 00	24,996 00
Extension of Cottage Hospital X-Ray and diagnostic services	10,720 00	8,501 72
Purchase of X-Ray equipment for St. Anthony's Hospital	13,247 46	13,247 46
Provision of streptomycin and other antibiotics in the treatment of tuberculosis	33,464 85	33,372 15
To provide an increase of free hospitalization to tubercular patients at St. Anthony's Hospital	11,690 00	11,690 00
To provide staff for the new addition, St. John's Sanatorium	10,478 00	3,251 98

<u>Project</u>	<u>Approved</u>	<u>Payments*</u>
<i>Newfoundland—Concluded</i>		
Expansion of treatment facilities at St. John's Sanatorium	13,652 17	3,139 64
Purchase of equipment for the new West Coast Sanatorium	21,051 36	6,755 85
Projects under \$10,000 (24)	49,641 60	42,424 68
	188,941 44	147,379 48
<i>Nova Scotia</i>		
Establishment of a mobile chest X-Ray Unit for mass X-Ray examinations ...	22,047 00	21,409 67
Additional staff for the Nova Scotia and Roseway Sanatoria	10,770 00	10,565 47
Free distribution of streptomycin for tuberculosis control	34,000 00	33,305 35
Provision for operation and maintenance—Point Edward Hospital	124,002 63	124,002 63
Projects under \$10,000 (12)	39,229 37	34,539 34
	230,049 00	223,822 46
<i>Prince Edward Island</i>		
To provide free diagnostic X-Ray service	10,000 00	5,943 20
To provide staff, equipment and supplies for mobile X-Ray Unit	10,120 00	9,962 66
Projects under \$10,000 (10)	34,231 00	28,079 48
	54,351 00	43,985 34
<i>New Brunswick</i>		
Purchase of streptomycin for free treatment	15,000 00	14,455 10
Provision of additional equipment for use in sanatoria	35,657 05	28,921 29
Purchase of equipment for tuberculosis Diagnostic Clinics	10,406 46	9,374 89
Provision of X-Ray film for routine examination of all admissions	15,000 00	9,192 50
Provision of X-Ray units for the examination of all admissions	27,260 00	
Projects under \$10,000 (30)	58,900 46	37,665 01
	162,223 97	99,608 79
<i>Quebec</i>		
To provide staff and equipment for research in the pathological physiology of respiratory diseases	27,837 97	27,837 97
To provide free treatment by streptomycin in sanatoria	65,000 00	64,978 55
To purchase equipment for the Sanatorium Macamic at Abitibi	38,693 50	29,575 53
Reorganization and expansion of the Institut Bruchesi for the free examination and care of tubercular patients in Montreal	112,095 86	112,095 86
Grant to the Royal Edward Dispensary for the examination and care of tubercular patients in Montreal	134,025 00	134,025 00
Provision for the employment of medical directors at 14 sanatoria throughout the province	103,500 00	90,500 00
Grant to the Tuberculosis Dispensary in the city of Quebec to expand its work of tuberculosis case finding and care	86,740 00	86,740 00
Grant to Hospital Laval Sanatorium to expand tuberculosis care facilities	129,355 83	129,355 83
To purchase equipment for the Sanatorium St. Georges at Mont Joli	86,987 79	86,937 79
To supply the Gaspé Sanatorium with a mobile clinic	15,845 50	15,845 50
Purchase of equipment for St. Joseph Sanatorium in Montreal	160,775 97	160,775 97
Purchase of equipment to provide improved treatment to patients at Gaspé Sanatorium	15,368 12	9,284 85
Purchase of equipment to provide improved treatment to patients at Sacred Heart Sanatorium, Montreal	52,367 50	45,031 13
Purchase of equipment to provide improved treatment to patients at Cooke Sanatorium, Three Rivers	14,584 64	14,584 64
To establish a tuberculosis detection clinic in Notre Dame Hospital, Montreal ..	12,010 00	12,007 00
To establish a tuberculosis detection clinic in St. Luc Hospital, Montreal	20,803 10	20,633 10
Purchase of a radiographic and fluoroscopic unit for the Grace Dart Home Hospital	19,481 25	19,481 25
Purchase of an X-Ray unit for Jeffrey Hale's Hospital, Quebec	12,502 75	12,502 75
Special training for 50 doctors and 6 technicians to be employed in various sanatoria	134,455 00	133,705 00
To give free treatment with para-amino-salicylic-acid	60,000 00	59,997 60
To expand the activities of the Anti-Tuberculosis League of Montreal by the purchase of additional equipment for a mobile survey unit	42,340 00	42,340 00
Purchase of equipment for the Lake Edward Sanatorium	33,181 10	30,581 02
To provide free treatment by Tibione or Contibiol	25,000 00	17,250 00
Projects under \$10,000 (8)	29,492 60	22,185 16
	1,432,443 48	1,378,251 50

NOTE.—B.C.G., a vaccine used for preventive purposes in the inoculation of persons exposed to tuberculosis, was distributed and used through the facilities of Public Health Services in the Province, and the expenditures were, therefore, charged to the Public Health Grant.

Project	Approved	Payments
<i>Ontario</i>		
Purchase of streptomycin for free treatment of tuberculosis	110,000 00	87,063 38
Provision for payments to hospitals and the purchase of X-Ray equipment for routine hospital admission chest X-Ray examinations	373,500 00	112,596 96
Provision of X-Ray equipment for chest clinics	36,500 00	16,071 36
To establish a rehabilitation program for tuberculosis patients	24,586 30	20,151 54
Provision for antibiotic and other studies of tuberculosis in children	10,850 00	10,101 67
Subsidies to small hospitals to assist them in carrying out X-Ray surveys of all admissions	20,000 00	16,228 00
Provision of para-amino-salicylic-acid to be used in conjunction with streptomycin	75,000 00	61,442 51
To provide a tuberculosis survey bus unit to carry out X-Ray examinations in industrial plants	17,500 00	17,095 00
To operate a diagnostic chest clinic service at Ongwanada Sanatorium, Kingston	12,900 00	7,010 00
Purchase of X-Ray equipment for sanatoria	66,631 54	58,939 19
Projects under \$10,000 (20)	99,416 00	65,536 30
	846,883 84	472,235 91
<i>Manitoba</i>		
Provision of streptomycin and other antibiotics	20,000 00	16,587 58
Employment of three instructor-therapists to carry on rehabilitation work	10,600 00	6,361 84
Purchase and installation of X-Ray equipment in general hospitals for X-Ray examinations of all admissions	40,300 00	27,230 09
Extension of industrial and other chest X-Ray surveys in the city of Winnipeg by establishment of an X-Ray unit	19,420 00	9,450 52
Projects under \$10,000 (19)	60,475 28	51,549 85
	150,795 28	111,179 88
<i>Saskatchewan</i>		
Installation of photofluorographic equipment in larger hospitals	33,897 70	33,897 70
Extension and development in the use of streptomycin for the treatment of tuberculosis	12,000 00	7,660 36
To increase the specific resistance to tuberculosis among unavoidably exposed persons through B.C.G. vaccination	10,000 00	6,498 25
Extension of miniature X-Ray surveys of the general population	46,000 00	45,147 32
Extension of surgical services	17,000 00	16,398 32
To provide for additional staff—Saskatchewan Anti-Tuberculosis League	37,848 30	37,848 30
Provision of para-amino-salicylic-acid to be used in conjunction with streptomycin	14,805 60	14,805 60
Projects under \$10,000 (6)	22,759 90	19,783 80
	194,311 50	182,039 65
<i>Alberta</i>		
To extend the benefits of free sanatorium treatment to residents with all forms of tuberculosis	150,390 50	128,517 33
To provide for free streptomycin	17,000 00	14,177 90
Purchase of technical equipment—Edmonton Sanatorium	34,858 00	20,521 25
Employment of two physicians for work in clinics throughout the province	24,609 00	10,296 23
Projects under \$10,000 (3)	6,072 40	5,942 45
	232,929 90	179,465 16
<i>British Columbia</i>		
Purchase of equipment to form an X-Ray pool for the use of general hospitals in X-Raying all admissions	47,343 70	47,343 70
Purchase of equipment for a new surgical and educational unit	11,250 00	7,476 29
To provide a Home Care Service when the mother in a home is a tubercular patient	21,000 00	20,999 74
Rehabilitation of ex-sanatoria patients by establishment of a rehabilitation service within the Division of T.B. Control	11,416 00	8,903 40
Payments to hospitals for X-Ray films taken of all admissions	25,000 00	19,196 40
Purchase of equipment for community survey work	16,720 00	13,937 32

Project	Approved	Payments
<i>British Columbia—Concluded</i>		
Provision of para-amino-salicylic-acid and streptomycin for free treatment of tuberculosis	40,000 00	35,653 04
To provide planigraphic equipment for the necessary X-Ray investigation of chest cases	21,229 00	19,421 70
Purchase of equipment for the new sanatorium in Vancouver	88,595 00	87,694 73
Projects under \$10,000 (33)	79,366 31	67,551 52
	<u>361,920 01</u>	<u>328,207 84</u>
	<u>\$3,854,849 42</u>	<u>\$3,166,166 01</u>

E *Mental Health Grant.* The conditions of this grant provide that the Province shall (a) furnish a statement covering activities developed during the fiscal year in the field of mental health within the Province; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of mental illness, including training of personnel therefor, and a proposed budget. As part of such program the Province may submit particulars of individual projects in connection therewith.

A detailed statement of the amounts approved in 1950-51 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Project	Approved	Payments
<i>Newfoundland</i>		
Projects under \$10,000 (37)	117,018 69	92,876 03
	<u>117,018 69</u>	<u>92,876 03</u>
<i>Nova Scotia</i>		
Establishment of two field psychiatric clinics	16,915 62	7,546 88
Extension of psychological services by employment of three psychologists	20,100 00	11,182 20
To provide training for graduate physicians in psychiatry	16,587 48	13,522 82
To provide staff and equipment for rehabilitation at Nova Scotia Hospital	15,533 22	9,141 10
Projects under \$10,000 (25)	71,318 34	54,058 93
	<u>140,454 66</u>	<u>95,451 93</u>
<i>Prince Edward Island</i>		
Projects under \$10,000 (15)	44,963 83	18,268 37
	<u>44,963 83</u>	<u>18,268 37</u>
<i>New Brunswick</i>		
To provide graduate training in psychiatry	15,248 28	12,689 27
Employment of a team of psychiatrists to work at various points in the province	13,490 40	10,243 60
To provide additional staff at the Provincial Mental Hospital	12,250 60	7,415 00
Projects under \$10,000 (44)	95,292 22	73,498 07
	<u>136,281 60</u>	<u>103,845 94</u>
<i>Quebec</i>		
Establishment of the Institut Psycho-Social de Trois Rivières—a clinic for the diagnosis and treatment of mental disorders in children	40,586 81	40,586 80
Grant to the Psychiatric Department, Laval University, to expand mental health services in the province and for professional training	354,772 51	309,669 89
Grant to the Psychiatric Department, University of Montreal, to expand mental health facilities in the Montreal area and for professional training	342,777 38	287,690 28
Grant to the Psychiatric Department, McGill University, for the extension of mental health facilities for the English speaking population of the province and for professional training	194,731 00	192,841 00
Provision of staff and equipment for the Institut Medico-Pedagogique, Montreal	88,391 74	88,391 74
To provide additional staff for Dieppe House, an institution for epileptics	10,560 00	2,640 00
Establishment of a Gerontological Centre, Department of Psychiatry, McGill University	17,645 00	17,093 13
Grant to Department of Psychiatry, McGill University, for development of new therapy by endocrines	11,390 00	11,390 00
Grant to McGill University for Research on hormonal changes in psychiatric patients	18,610 00	18,610 00
Reimbursement of Province of Quebec's contribution towards the cost of producing a film on mental hospitals	12,501 84	8,258 63
Projects under \$10,000 (5)	16,853 00	15,791 53
	<u>1,108,819 28</u>	<u>992,963 00</u>

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Ontario</i>		
University of Toronto Mental Health Training Program—training of psychiatrists, psychiatric nurses and clinical psychologists	260,859 34	217,958 54
Provision of leucotomy operation services for Ontario hospitals	29,320 00	5,406 50
University of Western Ontario, Department of Physiology—study of epilepsy ..	10,400 00	10,358 91
To provide X-Ray equipment, Ontario Hospital, Woodstock	25,058 98	25,058 98
Provision of training facilities in child psychiatry at Queen's University	11,825 00	9,560 10
Study of the social aspects of mental disease at the University of Western Ontario	17,530 00	8,534 85
To establish a neuropathological unit with the Faculty of Medicine, University of Western Ontario	12,058 90	8,843 73
Restandardization of intelligence tests at the University of Ottawa	18,320 00	12,999 84
To provide staff for community psychiatric service at London	13,000 00	10,526 30
To provide additional staff in the Toronto Psychiatric Hospital	10,320 00	9,150 29
Establishment of a child guidance clinic at Windsor	19,144 25	11,296 55
Establishment of a centre in Toronto for training of mentally retarded children	27,205 00	12,656 65
Provision for research into nucleoprotein metabolism of the brain at the University of Western Ontario	12,000 00	3,797 16
Establishment of a mental health clinic in the city of Sudbury	14,397 00	11,878 93
Organization of the After Care Department of the Ontario Hospital, London, for rehabilitation of mental health patients	27,200 00	22,641 35
Purchase of equipment for Ontario Mental Hospitals	97,875 76	47,027 00
Reimbursement of Ontario's contribution towards the cost of producing a film on mental hospitals	14,159 47	14,159 47
Projects under \$10,000 (29)	121,854 93	83,413 65
	742,528 63	525,268 80
<i>Manitoba</i>		
Establishment and operation of a leucotomy service at the Hospital for Mental Diseases, Selkirk	10,000 00	9,039 05
Establishment of a Child Guidance Clinic for suburban Winnipeg and contiguous area	24,127 00	4,537 32
To provide for staff increase—Manitoba School for mentally defective persons, Portage La Prairie	25,545 00	21,441 47
A grant to provide for post-graduate training in psychiatry at the University of Manitoba	15,550 00	3,727 13
Projects under \$10,000 (21)	77,398 41	51,843 26
	152,620 41	90,588 23
<i>Saskatchewan</i>		
Increase in staff for the Psychopathic Unit and Out-Patient Clinics, Regina General Hospital	27,870 50	24,499 27
Additional staff and equipment for Saskatchewan Hospital, North Battleford ..	24,604 87	21,776 65
Equipment and staff for new sick ward, Saskatchewan Training School, Weyburn	14,880 00	14,041 49
Additional staff and equipment for Occupational Therapy, Saskatchewan Mental Hospital, Weyburn	11,640 00	9,896 58
Increased personnel for the Mental Health Clinic, Saskatoon	16,458 95	14,698 66
Employment of psychologists at five centres in Saskatchewan	20,462 91	18,897 22
Additional staff at Saskatchewan Hospital, North Battleford	26,700 00	23,660 85
Projects under \$10,000 (98)	184,384 30	144,671 34
	327,001 53	272,142 06
<i>Alberta</i>		
Establishment of a full time Mental Health Clinic at Edmonton with special emphasis on the care of children	34,151 00	27,639 39
Provision of equipment and personnel, Provincial Mental Hospital, Ponoka ..	69,900 25	30,446 07
Provision of equipment and personnel, Provincial Mental Hospital, Oliver	103,510 42	31,865 15
Provision of equipment and personnel, Provincial Training School, Red Deer ..	43,905 40	24,893 14
To train nursing aides for work in the mental health field	21,000 00	17,925 59
Projects under \$10,000 (12)	12,110 35	11,345 47
	284,577 42	144,114 81
<i>British Columbia</i>		
Employment of trained personnel for the Mental Hygiene Program—Metropolitan Health Committee of Greater Victoria	14,250 00	4,395 79
Employment of trained personnel for the Mental Hygiene Program—Metropolitan Health Committee of Greater Vancouver	11,010 00	9,521 78

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>British Columbia—Concluded</i>		
Extension of facilities for postgraduate training in clinical psychology, University of British Columbia	28,900 00	25,206 63
Purchase of equipment for the operating room of the Crease Clinic of Psychological Medicine	19,606 70	17,157 63
Provision for training psychiatric social workers at University of British Columbia	15,657 00	9,438 16
Employment of additional staff at the Provincial Mental Hospital, Essondale ..	65,097 00	63,121 06
Employment of staff for the Crease Clinic of Psychological Medicine	77,172 00	75,297 26
Establishment of a Neurophysiological Research Colony at the University of British Columbia	17,542 03	11,777 75
Projects under \$10,000 (43)	118,800 50	93,391 42
	<u>368,035 23</u>	<u>309,307 48</u>
	<u>\$3,422,301 18</u>	<u>\$2,644,826 65</u>

F Venereal Disease Control Grant. This grant was authorized by P.C. 6472, December 22, 1949, retroactive to April 1, 1949. The conditions provide that the provinces shall (a) furnish a program for the control of venereal disease, including the training of personnel and a proposed budget; and (b) undertake to maintain at least the standard and extent of services for venereal disease control provided during the fiscal year 1948-49. Payment may be made of one-half the amount expended by the Province during the preceding period.

A detailed statement of the amounts approved in 1950-51 as the maximum grant by the Federal Government for a joint Federal-Provincial venereal disease control program in each province, and the amounts paid, follows:

<u>Province</u>	<u>Approved</u>	<u>Payments</u>
Newfoundland	16,255 00	16,255 00
Nova Scotia	26,715 00	26,688 95
Prince Edward Island	7,310 00	4,961 22
New Brunswick	22,172 00	16,237 46
Quebec	140,886 00	127,532 34
Ontario	159,339 00	150,819 37
Manitoba	31,398 00	31,398 00
Saskatchewan	34,220 50	32,779 30
Alberta	34,673 00	34,262 77
British Columbia	43,231 00	43,231 00
	<u>\$ 516,199 50</u>	<u>\$ 484,165 41</u>

G Crippled Children Grant. The conditions of this grant provide that the Province shall (a) furnish a statement of the activities developed within the Province for crippled children during the fiscal year; and (b) furnish a plan for the improvement, extension and development of a program for the prevention and treatment of crippling conditions in children, including the training of personnel therefor, and a proposed budget, provided that the Province may submit particulars of individual projects in connection therewith and as part thereof.

A detailed statement of the amounts approved in 1950-51 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>		
Projects under \$10,000 (8)	7,684 70	5,848 82
	<u>7,684 70</u>	<u>5,848 82</u>
<i>Nova Scotia</i>		
Projects under \$10,000 (2)	3,276 39	3,190 59
	<u>3,276 39</u>	<u>3,190 59</u>
<i>Prince Edward Island</i>		
Projects under \$10,000 (2)	4,290 55	4,198 72
	<u>4,290 55</u>	<u>4,198 72</u>
<i>New Brunswick</i>		
Provision for the treatment and rehabilitation of crippled children through the Junior Red Cross organization	22,172 00	22,171 37
	<u>22,172 00</u>	<u>22,171 37</u>

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Quebec</i>		
Purchase of orthopaedic appliances to be used in the treatment of crippled children in Quebec and Montreal	30,000 00	10,382 19
To equip and operate an ambulance for the transportation of crippled children ..	17,164 75	15,742 47
To establish a Speech Therapy Clinic in the Royal Victoria Hospital, Montreal ..	20,249 00	4,545 31
Projects under \$10,000 (2)	15,625 72	15,625 72
	83,039 47	46,295 69
<i>Ontario</i>		
Extension of services for crippled children's survey and treatment of children in need of attention	79,525 01	47,627 92
To collect data respecting prevalence of crippling conditions in children in the city of Toronto	13,660 00	
Establishment of a training centre to assist the rehabilitation of children suffering from cerebral palsy—Kent County Cerebral Palsy Association	10,170 00	4,889 65
To provide staff and equipment for Cerebral Palsy Training School and Clinic, Toronto	16,867 00	12,223 50
Projects under \$10,000 (5)	10,483 20	7,707 21
	130,705 21	72,448 28
<i>Manitoba</i>		
Provision for completion of the crippled children's survey and treatment of children in need of attention	27,475 00	18,538 62
Projects under \$10,000 (2)	2,862 00	2,378 48
	30,337 00	20,917 10
<i>Saskatchewan</i>		
Administration of the crippled children's program under the supervision of the Division of Maternal Health and Hygiene	12,198 29	10,276 72
To establish a cerebral palsy clinic in the Red Cross Hospital, Regina	22,082 71	18,232 71
Projects under \$10,000 (1)	40 00	40 00
	34,321 00	28,549 43
<i>Alberta</i>		
To establish a clinic at Edmonton for the diagnosis and treatment of cerebral palsy cases	25,900 36	10,979 62
Projects under \$10,000 (2)	4,500 00	2,500 00
	30,400 36	13,479 62
<i>British Columbia</i>		
Projects under \$10,000 (9)	31,485 00	26,402 94
	31,485 00	26,402 94
	<u>\$ 377,711 68</u>	<u>\$ 243,502 56</u>

H *Professional Training Grant.* The conditions of this grant provide that the Province shall (a) furnish a statement of the training program developed during the fiscal year for public health and hospital personnel; and (b) furnish a program, additional to that outlined in the statement, directed specifically towards the provision of additional numbers of public health and hospital personnel and a budget. As part of such program, the Province may submit particulars of individual projects in connection therewith and as a part thereof.

A detailed statement of the amounts approved in 1950-51 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Newfoundland</i>		
Projects under \$10,000 (14)	15,676 16	13,983 47
	15,676 16	13,983 47
<i>Nova Scotia</i>		
Projects under \$10,000 (8)	25,735 24	21,039 28
	25,735 24	21,039 28
<i>Prince Edward Island</i>		
Projects under \$10,000 (4)	7,118 07	6,894 38
	7,118 07	6,894 38
<i>New Brunswick</i>		
To provide for training of X-Ray technicians	10,145 00	10,099 20
Projects under \$10,000 (9)	11,928 28	11,253 88
	22,073 28	21,353 08

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Quebec</i>		
To provide for training of medical and nursing personnel for the General Health Program in the province of Quebec	130,462 00	130,462 00
Projects under \$10,000 (1)	9,100 00	8,961 03
	<i>139,562 00</i>	<i>139,423 03</i>
<i>Ontario</i>		
To provide for an increase in staff, equipment and operational expenses at the Nursing School, Hamilton College, McMaster University	15,887 56	13,657 20
To provide for the establishment and operation of a new training centre at Fort William for Certified Nursing Assistants	60,072 10	44,508 85
To implement and assess a revised nurse training program—Toronto Western Hospital	29,500 00	16,941 00
Postgraduate training for registered nurses in supervision and administration ..	37,468 00	34,353 18
Projects under \$10,000 (4)	13,106 04	10,589 10
	<i>156,033 70</i>	<i>120,040 33</i>
<i>Manitoba</i>		
Projects under \$10,000 (16)	31,217 20	26,645 53
	<i>31,217 20</i>	<i>26,645 53</i>
<i>Saskatchewan</i>		
University training for nurses	14,728 89	12,577 21
Projects under \$10,000 (14)	19,592 11	19,011 72
	<i>34,321 00</i>	<i>31,588 93</i>
<i>Alberta</i>		
Training of nurses in the field of teaching and supervision	10,802 75	10,151 96
Projects under \$10,000 (3)	23,627 40	21,924 80
	<i>34,430 15</i>	<i>32,076 76</i>
<i>British Columbia</i>		
Projects under \$10,000 (23)	42,888 99	39,799 38
	<i>42,888 99</i>	<i>39,799 38</i>
	\$ 509,055 79	\$ 452,853 17

I *Public Health Research Grant.* Under the conditions of this grant, a project or projects in the field of Public Health Research and a proposed budget may be submitted to the Dominion Council of Health by a Province or Provinces, a university or a research body. If the Council recommends acceptance, the Minister may approve projects and prescribe specific terms and conditions.

A detailed statement of the amounts approved in 1950-51 as the maximum grant by the Federal Government on each project, and the amounts paid, as follows:

<u>Project</u>	<u>Approved</u>	<u>Payments</u>
<i>Nova Scotia</i>		
A study of the effects of early rising in pregnancy based on facts obtained from examination on 2,000 obstetrical cases	999 00	642 05
Investigation of the merits of B.C.G vaccination, Dalhousie Public Health Clinic	3,050 00	2,270 89
The lever of Vitamin D in the diet of children 1 to 6 years of age in relation to rate of calcification	1,480 00	1,368 20
A study of angles and measurements of the obstetrical pelvis as an aid to determining pelvic sufficiency	1,050 00	858 50
	<i>6,579 00</i>	<i>5,139 64</i>
<i>New Brunswick</i>		
A study of the nutritional value of New Brunswick grown farm products	7,250 00	6,894 20
	<i>7,250 00</i>	<i>6,894 20</i>
<i>Quebec</i>		
Research on neurotropic virus	5,125 00	5,125 00
Frequency of histoplasmosis in the Province of Quebec	3,800 00	3,587 18
A study of the physiological fuel values of foods, Macdonald College	4,000 00	4,000 00
Study of metabolism of zinc and silicon, McGill University	2,500 00	1,552 32
A study of the vitamin A metabolism in the rat, University of Montreal	1,805 00	1,742 51

Project	Approved	Payments
<i>Quebec—Concluded</i>		
Role of iodine deficiency and other dietary factors in the production of endemic goitre, McGill University	6,000 00	5,914 00
Grant to McGill University for research into the ability to taste Phenylthiourea	2,465 00	1,426 37
Study of streptomycin and nicotinic acid requirements in man and animals, Laval University	2,720 00	2,720 00
Determination of the thermaldeath point of neurotropic viruses with a new and precise apparatus	1,800 00	1,616 37
	30,215 00	27,683 75
<i>Ontario</i>		
Studies of food utensil sanitation	5,000 00	3,127 99
Study of the effectiveness of topical applications and sodium fluoride in control of dental caries	3,150 00	2,986 04
Study of vision testing procedure in the school medical services	4,000 00	3,840 70
Excretory function of skin in eclamptic toxæmia and the effect of electrolytes thereon	2,000 00	364 00
Morbidity study in families	7,552 21	6,943 68
Investigation of the role of sewage and water supplies in the spread of poliomyelitis	9,600 00	9,523 90
A study of meningitis-end results	1,628 00	1,219 59
Diabetic survey	14,000 00	13,202 65
A study of defective vision and blindness in children	7,200 00	6,666 00
A study of the growth and development of Toronto children	4,700 00	1,695 47
A study of the poliomyelitis recovery stage, Hospital for Sick Children, Toronto	5,740 00	4,837 69
A study of nutritional abnormalities in pregnancy	4,200 00	3,672 28
A survey of the incidence and distribution of the cercarial dermatitis in Ontario	2,320 00	2,144 38
A study of the medical and medico-legal aspects of alcoholic intoxication	10,000 00	9,400 23
A study of disseminated sclerosis and trace elements	6,650 00	4,694 94
Studies on aetiology of rheumatic fever and rheumatoid arthritis	6,600 00	5,937 93
To assist in establishing the production of A.C.T.H.—Connaught Research Laboratories	55,000 00	47,136 14
Statistical study of the incidence of tooth decay in children	2,700 00	2,623 58
Schick test survey in school children, Toronto	1,376 30	1,223 24
Diphtheria carrier survey in school children	2,200 00	590 83
An investigation of newer preparations of penicillin in relation to the V.D. program	1,860 00	1,701 74
Diagnostic tests and epidemiological studies of trichinosis	4,100 00	1,289 80
Field trials of aluminum phosphate diphtheria toxoid, and triple vaccine in young children	1,000 00	433 28
Aetiological studies of non-bacterial pneumonias in infants, Sick Children's Hospital, Toronto	5,950 00	4,838 99
Study on how food money is spent by low income families and its effect on growth of their children.....	1,800 00	1,800 00
Virological studies of non-bacterial pneumonias of infants, Connaught Laboratories	6,900 00	4,331 47
Limnological study of the waters of Hamilton Bay	4,500 00	2,879 79
To study the effect of proteolytic enzymes on typhoid vaccine	2,800 00	2,463 52
	184,526 51	151,569 85
<i>Manitoba</i>		
Study of the physical environment of small schools	2,350 00	1,004 65
Study of nitrates in ground waters	950 00	881 26
Study of milk processing methods	3,500 00	3,016 14
An investigation of haemoglobin levels in the elderly with relation to medical, social and economic status	4,880 00	4,797 76
Investigation of staphylococcal infection of mothers and newborns	1,000 00	
	12,680 00	9,699 81
<i>Saskatchewan</i>		
Study of the nutritive value of milk	2,580 00	1,933 85
A study of the use of radioisotopes in Public Health procedures	4,625 00	2,528 68
Search for neutralizing bodies against the virus of equine encephalomyelitis in blood of mental hospital patients in Saskatchewan	4,853 40	4,764 65
Experimental studies on rheumatic fever and rheumatoid diseases	7,265 76	7,240 02
	19,324 16	16,467 20

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

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Project	Approved	Payments
<i>Alberta</i>		
Study of systemic fungi of Alberta	3,900 00	3,658 72
Study of the results of malaria pyrexia on neurosyphilitics	5,600 00	5,591 26
A survey to investigate the distribution of pollen and mold spores in Alberta ..	3,550 00	2,810 39
	13,050 00	12,060 37
<i>British Columbia</i>		
Evaluation of the antigenicity of cholera vaccine in the fluid media	2,030 00	1,718 74
	2,030 00	1,718 74
	\$ 275,654 67	\$ 231,233 56

J Cancer Control Grant. The conditions of this grant provide that the provinces shall furnish a program for the control of cancer, including diagnosis, treatment and the training of personnel, giving particulars of all activities in connection therewith maintained through the province; as a part of such program the provinces may submit particulars of individual projects. The cost of approved programs is to be shared equally by the Federal and Provincial Governments.

A detailed statement of the amounts approved in 1950-51 as the maximum grant by the Federal Government on each project, and the amounts paid, follows:

Project	Approved	Payments
<i>Newfoundland</i>		
Purchase of radium therapy instruments	546 30	518 30
Purchase of radio therapy equipment for the St. John's General Hospital	426 58	426 53
To staff and equip a recording office for a special Tumor Clinic, St. John's General Hospital	1,185 85	705 18
Assistance in the maintenance and extension of the cancer control program in Newfoundland	52,190 28	52,190 28
To employ a Radiotherapy Technician at St. John's General Hospital	491 15	468 35
	54,840 16	54,308 64
<i>Nova Scotia</i>		
A grant to the Victoria General Hospital for hospitalization of cancer patients ..	48,223 69	48,223 69
Grant to the Pathological Institute to improve cancer diagnostic services	9,647 02	9,445 67
To provide for a lecture course in cancer of the cervix to medical students and physicians	353 90	353 90
Purchase of X-Ray equipment for the Cancer Diagnostic Clinic, Victoria General Hospital	10,000 00	9,709 28
	68,224 61	67,732 54
<i>Prince Edward Island</i>		
Training course for a physician at the Regina Cancer Clinic	1,517 50	1,492 46
Maintenance of two cancer diagnostic clinics	5,801 50	5,165 37
Extension of cancer laboratory services to General and Provincial Hospitals ...	1,750 00	998 97
Training course in radiology for a physician	1,592 50	1,517 50
To provide refresher courses for members of staff from hospitals where cancer clinics are maintained	600 00	190 98
	11,261 50	9,365 28
<i>New Brunswick</i>		
Purchase of X-Ray therapy equipment for 3 treatment centres	1,242 98	156 50
To provide for the expenses of a Cancer Advisory Committee	3,775 00	3,243 64
Grant to the National Cancer Institute of Canada	7,500 00	7,500 00
Purchase of radium for radium therapy	53 25	24 00
Establishment of cancer clinics throughout the province	4,985 00	3,585 78
Purchase of cancer diagnostic equipment for 4 general hospitals	60,796 28	59,571 72
Free examination of pathological specimens for cancer clinics	1,159 00	1,155 00
To provide for salary of part time director, Cancer Control Division	1,776 00	1,607 62
Purchase of cancer surgical equipment, Moncton City Hospital	423 94	423 94
Training of radiologist in diagnosis and therapy for Hotel Dieu Hospital, Campbellton	1,172 00	1,125 00
Training in radiological physics for consultant physicist, Cancer Control Program	183 65	183 65
Training in radiological physics for full time physicist for Cancer Control Program	1,476 50	1,476 50

Project	Approved	Payments
<i>New Brunswick—Concluded</i>		
Provision of consultant services to radiological departments of hospitals doing cancer diagnostic and treatment procedures	2,112 00	2,059 29
Training of a physician in radiology to be employed in the Cancer Control Program	767 50	750 00
	87,423 10	82,862 64
<i>Quebec</i>		
Establishment of a cancer clinic at Notre Dame Hospital, Montreal	66,114 92	66,114 91
Cancer diagnosis and treatment at the Radium Institute, Montreal	75,000 00	75,000 00
Grant to the National Cancer Institute of Canada	36,209 60	36,209 60
Grant to the cancer clinic, Hotel Dieu de Montreal	36,405 00	36,405 00
Grant to the cancer clinic, Royal Victoria Hospital, Montreal	46,587 50	46,587 48
Grant to the cancer clinic, Laval University	6,276 00	6,276 00
Establishment of a cancer clinic at Sherbrooke	17,890 00	17,890 00
Grant to the cancer clinic, Hospital du St. Sacrement, Quebec	214,708 88	214,708 88
Grant to the cancer clinic, Herbert Reddy Memorial Hospital	24,358 25	6,286 49
Grant to the cancer clinic, Montreal General Hospital	69,662 50	69,662 49
Grant to the cancer clinic, St. Charles Hospital, St. Hyacinthe	17,680 00	17,680 00
Provision of special training in cancer treatment for 33 doctors and technicians ..	40,812 50	40,812 50
Grant to the cancer clinic, Hospital St. Luc, Montreal	12,450 00	12,450 00
	664,155 15	646,083 35
<i>Ontario</i>		
Grant to Ontario Cancer Treatment and Research Foundation	200,000 00	199,667 34
Expansion of radium emanation plant	9,020 00	7,161 13
	209,020 00	203,828 47
<i>Manitoba</i>		
Grant for extension of the Provincial Cancer Control Plan	91,828 21	57,885 97
	91,828 21	57,885 97
<i>Saskatchewan</i>		
Grant toward the maintenance of the Provincial Cancer Program	228,705 00	228,705 00
	228,705 00	228,705 00
<i>Alberta</i>		
Grant toward the maintenance of the Provincial Cancer Control Program	231,361 00	227,096 40
	231,361 00	227,096 40
<i>British Columbia</i>		
Grant to the B.C. Cancer Institute for extension of services in cancer control ..	73,487 00	68,516 26
Grant to the National Cancer Institute of Canada	10,300 00	10,300 00
Provision for a course in radiology for a physician	1,330 00	1,316 42
Inauguration of a province-wide free Biopsy Service	12,500 00	11,033 85
Nursing home care for cancer patients	14,817 00	14,717 75
Purchase of X-Ray equipment for hospitals in the interior of B.C.	451 55	412 94
Provision of postgraduate training in radiotherapy for a physician	163 25	163 25
Purchase of diagnostic and therapeutic equipment for General Hospitals	5,450 00	5,350 79
Training of radiotherapy technicians	700 00	426 25
	119,198 80	112,237 51
	\$1,766,017 53	\$1,693,105 80

WELFARE BRANCH

Vote 240 Welfare Branch Administration

	Estimates	Allotments	Expenditures
Salaries	24,240 00	24,790 00	24,707 25
Telephones, Telegrams and Postage	500 00	500 00	375 10
Printing, Stationery and Office Equipment	800 00	450 00	271 75
Travelling Expenses	3,000 00	3,000 00	1,947 89
Educational and Informational Publicity	2,500 00	2,500 00	2,172 09
Professional and Special Services	1,500 00	1,300 00	600 00
Sundries	275 00	275 00	42 43
	\$ 32,815 00	\$ 32,815 00	\$ 30,116 51

This vote was provided for the costs of (a) the general administration of the Branch; (b) the preparation and distribution of educational and informational publicity of a welfare nature; and (c) the engagement of, and consultation with, experts in the welfare field.

As at March 31, 1951, there were 4 permanent salaried employees being paid from this vote.

Vote 241 Family Allowances—Administration	Estimates	Allotments	Expenditures
Salaries and Wages	1,576,452 00	1,576,452 00	1,526,493 81
Express, Freight and Cartage	5,000 00	5,000 00	3,686 09
Telephones, Telegrams and Postage	80,000 00	80,000 00	58,746 42
Printing, Stationery and Office Equipment	88,000 00	85,500 00	57,683 14
Travelling Expenses	75,000 00	75,000 00	48,028 35
Educational and Informational Publicity	56,500 00	67,000 00	60,887 82
Professional and Special Services	65,000 00	57,000 00	45,648 77
Sundries	15,000 00	15,000 00	10,679 61
	<u>\$1,960,952 00</u>	<u>\$1,960,952 00</u>	<u>\$1,811,854 01</u>

As at March 31, 1951, there were 699 salaried employees being paid from this vote, of whom 322 were permanent and 377 temporary.

**Family Allowances—Family Allowances Payments, Family Allowances Act, c. 40, 1944,
as amended\$309,465,460 52**

The above Act provides for payment of monthly allowances for all eligible children resident in Canada under the age of 16 years.

The scale of monthly payments for each child is as follows: under 6 years of age, \$5; 6-9 years, \$6; 10-12 years, \$7; 13-15 years \$8. Payments cease with the payment for the month in which the child reaches the age of sixteen years or may cease earlier if certain regulations under the Act, such as school attendance, are not observed. In cases where both parents filed the registration form for such allowances, payment is made to the mother but, where only one parent filed the form, payment is made to that parent provided a satisfactory explanation is given. For administrative purposes, Regional Offices have been established in each provincial capital.

Payments of allowances are made, under authority of the Act, from unappropriated moneys in the Consolidated Revenue Fund; while the administrative expenses are payable out of moneys appropriated by Parliament for that purpose (Vote 241).

P.C. 5093, August 3, 1945, authorized the payment of family allowances for eligible Eskimo and Indian children to the Department of Resources and Development, and the Indian Affairs Branch of the Department of Citizenship and Immigration, where it is in the best interests of the child. Disbursements, on behalf of children in respect of whom allowances are paid, are made from the relevant Deposit and Trust Accounts of those Departments.

A distribution by provinces of payments made to parents or other parties responsible for the maintenance of children eligible for such allowances follows:

DETAILS OF FAMILY ALLOWANCES PAYMENTS

Province in which recipients reside	1950-51			1949-50		
	Number of Families March, 1951	Number of Children March, 1951	Payments \$ cts.	Number of Families March, 1950	Number of Children March, 1950	Payments \$ cts.
Newfoundland.....	51,663	145,230	10,224,103 00	50,694	139,571	9,747,030 00
Nova Scotia.....	92,095	218,496	15,660,003 27	91,012	213,981	15,291,614 07
Prince Edward Island.....	13,317	34,308	2,467,257 00	13,165	33,588	2,411,291 00
New Brunswick.....	72,692	191,608	13,708,198 00	72,410	188,593	13,375,434 33
Quebec.....	525,358	1,405,161	99,558,247 04	507,727	1,350,588	95,901,763 15
Ontario.....	627,511	1,265,313	89,034,870 53	603,847	1,204,558	84,940,808 63
Manitoba.....	108,288	228,245	16,235,519 56	105,611	220,862	15,668,695 50
Saskatchewan.....	118,276	264,582	19,237,070 80	116,917	261,623	18,953,599 79
Alberta.....	135,864	292,104	20,762,273 29	130,686	280,780	19,822,386 97
British Columbia.....	161,088	313,525	21,942,569 36	156,367	299,838	20,813,661 00
Northwest and Yukon Territories.....	4,040	8,819	625,348 67	3,833	8,281	587,749 50
	1,910,192	4,367,391	309,465,460 52	1,852,269	4,202,263	297,514,033 94

Vote 242 Old Age Pensions (including Pensions to the Blind)—Administration

	Estimates	Allotments	Expenditures
Salaries	46 020 00	46,020 00	41,202 84
Express, Freight and Cartage	200 00	200 00	110 90
Telephones, Telegrams and Postage	300 00	600 00	402 48
Printing, Stationery and Office Equipment	1,500 00	1,500 00	1,465 72
Travelling Expenses	16,000 00	15,700 00	13,345 65
A Professional and Special Services	22,000 00	22,000 00	18,409 64
Sundries	300 00	300 00	
	<u>\$ 86,320 00</u>	<u>\$ 86,320 00</u>	<u>\$ 77,937 23</u>

This vote was provided for the cost of carrying out the Federal Government's responsibility in administering the payments by the provinces of old age pensions. This requires an examination of all decisions made by provincial pension authorities, as well as an audit of accounts submitted quarterly by the provinces.

As at March 31, 1951, there were 15 salaried employees being paid from this vote, of whom 10 were permanent and 5 temporary.

A Medical fees of \$1,000 or over were paid to: L. G. Joubert, Montreal, \$1,966.60; M. Rochette, La Malbaie, Que., \$5,375.20.

Old Age Pensions (including Pensions to the Blind)—Payment of Dominion's Share of Pensions, Old Age Pensions Act, c. 156, R.S., as amended.....\$103,169,114 54

Old age pensions and pensions for blind persons are non-contributory pensions subject to a means test. Under the terms of an agreement made by Canada with each province, the province agrees to pay pensions in accordance with the provisions of the Federal Old Age Pensions Act and Regulations, and Canada agrees to contribute 75 per cent of the amount so paid by the province. Under the provisions of the Act, the province specifies in its agreement both the maximum pension payable and the maximum income allowed within the limits specified in the Act. The Federal Government's contribution, however, cannot exceed 75 per cent of \$40 per month in any case.

An agreement made under the Act continues in force so long as the provincial statute authorizing and providing for pensions remains in operation, or until after the expiration of 10 years from the date the Federal Government notifies the province of its intention to terminate the agreement.

The principal requirements which an applicant must fulfil refer to age, residence and income. For an old age pensioner, the age at which pension may be granted is 70 years and for a blind pensioner, 21 years. The applicant must have resided in Canada for the 20 years immediately preceding the date of the proposed commencement of pension. Special provision is made, however, for those who may have been absent from the country during this period. The maximum income, including pension, allowed in the case of an unmarried old age pensioner is \$600 a year and in the case of a married old age pensioner \$1,080 a year. Larger amounts are allowed for blind persons and for married old age pensioners whose spouses are blind.

The transfer of property by an applicant, or by an applicant's spouse, may delay the granting of pension as the provincial pension authority must decide whether any assignment or transfer of property was made for the purpose of qualifying the applicant for pension or for a higher pension than he would otherwise receive. After the pension is granted, a provincial pension authority may, if authorized by provincial legislation, encumber any real property owned by the pensioner, but in no province is an applicant required to turn over property to the provincial government either before or after pension is granted.

An interprovincial board interprets and recommends alterations in the Federal regulations. Any alterations in the regulations may become operative in a province only with the approval of the provincial government.

Benefits additional to those in which the expenditures are shared by the Federal Government are provided by certain provinces. These are mainly in the form of supplemental allowances of from \$2.50 to \$10 per month, but in some provinces medical services, hospitalization, dental and optical services are provided without charge for pensioners and certain dependents.

Administrative expenses of the Federal Government are paid from the preceding vote. Details of expenditures representing contributions to the provinces under the above statutory authority are shown in the following tabular statement.

Vote 243 National Physical Fitness—Administration	74,868 00
Expenditures	\$ 74,868 00
Vote 244 National Physical Fitness—Assistance to Provinces	150,288 00
Expenditures	\$ 150,288 00

The National Physical Fitness Act, c. 29, 1943, authorized the establishment of a National Council on Physical Fitness to promote the physical fitness of the people of Canada by the extension of physical education and the organization and encouragement of activities for this purpose.

The Act states that "There shall be a special account in the Consolidated Revenue Fund to be known as the National Physical Fitness Fund to which shall be credited all sums of money which may be appropriated by Parliament for the purposes of this Act and all sums of money received by way of grant, bequest, donation or otherwise for the purposes of or on behalf of the Council" and "the Minister of Finance may, subject to the provisions of this Act, make disbursements from the Fund on the requisition of the Council". The Act is administered by the Minister of National Health and Welfare who is required to submit an annual report to Parliament containing a statement of all amounts paid into, or credited to, the Fund and all disbursements therefrom.

Pursuant to these provisions, the above amounts appropriated by Parliament were transferred to the National Physical Fitness Fund (see under Open Accounts further on in this Section). The following statement covers disbursements from the fund; the first column under Administration shows details of the Printed Estimates for Vote 243.

DETAILS OF DISBURSEMENTS FROM THE NATIONAL PHYSICAL FITNESS FUND

	Estimates 1950-51	Unexpended Balance 1949-50	Total Available	Disbursements 1950-51
Administration				
Salaries	29,250 00	223 77	29,473 77	26,731 61
Express, Freight and Cartage	1,300 00	1,382 72	2,682 72	919 85
Telephones, Telegrams and Postage	1,200 00	77 94	1,277 94	688 27
Printing, Stationery and Office Equipment	7,000 00	5,507 37	12,507 37	4,790 17
Travelling Expenses	15,000 00	4,844 60	19,844 60	9,377 03
Educational and Informational Publicity	28,300 00	14,389 02	42,689 02	23,062 13
Professional and Special Services	10,000 00	10,279 08	20,279 08	3,800 35
Sundries	1,000 00	587 52	1,587 52	642 46
	93,050 00	37,292 02	130,342 02	70,011 87
A Less estimated balance in the Fund at the beginning of the fiscal year	18,182 00		18,182 00	
	74,868 00	37,292 02	112,160 02	70,011 87
Assistance to Provinces				
Nova Scotia	150,288 00	175,588 52	325,876 52	10,415 36
Prince Edward Island				1,858 50
New Brunswick				6,771 84
Ontario				74,063 25
Manitoba				8,250 97
Saskatchewan				17,520 75
Alberta				15,567 75
British Columbia				15,993 00
Northwest Territories				234 00
				150,675 42
Grand Total	\$ 225,156 00	\$ 212,880 54	\$ 438,036 54	\$ 220,687 29

A This represents an estimate, made at the time the details of the Main Estimates were originally submitted to Treasury Board, i.e., a number of months before the close of 1949-50, of the balance in the Fund as at March 31, 1950 of the amount provided for administration expenses only. The intention was that Parliament would appropriate the amount required for administration in the fiscal year 1950-51, less the unexpended balance of that previously provided and transferred to the Fund.

Vote 245 Assistance to Schools of Social Work.....	52,500 00
Expenditures.....	\$ 52,500 00

The amount of the above vote was not subdivided in the Estimates; the allocations were authorized by Treasury Board.

This vote provides for the cost of financial aid to the schools of social work listed below.

A Technical Advisory Committee on social work education, consisting of representatives of these schools, was established under authority of P.C. 1975, May 17, 1946. The Committee recommended for the year 1950-51, that \$52,000 be allocated on the basis of \$1,000 to each school and the remainder apportioned on the basis of enrolments of full-time students in attendance at each school during the academic year 1949-50. This recommendation was approved by P.C. 56/3988, August 17, 1950.

The allocations, by schools, and the payments follow:

The Maritime School of Social Work	2,390 00
The School of Social Service of Laval University	4,690 00
The School of Social Service of the University of Montreal	7,310 00
The School of Social Work of McGill University	7,150 00
The School of Social Work of St. Patrick's College	2,390 00
The School of Social Work of the University of Toronto	12,060 00
The School of Social Work of the University of Manitoba	3,870 00
The School of Social Work of the University of British Columbia	12,640 00
	\$ 52,500 00

MISCELLANEOUS GRANTS

Grant to:	Estimates	Expenditures
Vote 246 Canadian Welfare Council	12,600 00	12,600 00
Vote 247 Canadian National Committee for Mental Hygiene	10,000 00	10,000 00
Vote 248 Health League of Canada	10,000 00	10,000 00
Vote 249 Canadian Public Health Association	5,000 00	5,000 00
Vote 250 Canadian National Institute for the Blind	45,000 00	45,000 00
Vote 251 L'Association Canadienne Francaise des Aveugles	6,000 00	6,000 00
Vote 252 L'Institut Nazareth de Montreal	4,050 00	4,050 00
Vote 253 Montreal Association for the Blind	4,050 00	4,050 00
Vote 254 Canadian Tuberculosis Association	20,250 00	20,250 00
Vote 255 Victorian Order of Nurses	13,100 00	13,100 00
Vote 256 St. John Ambulance Association	10,000 00	10,000 00
Vote 257 Canadian Red Cross	10,000 00	10,000 00
Vote 258 Canadian Paraplegic Association	15,000 00	15,000 00
	\$ 165,050 00	\$ 165,050 00

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 2,076 00
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Payment of Damage Claims

One claim	\$ 391 73
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REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	25,756 36	25,904 71
B Proceeds from Sales	91,110 95	66,895 92
C Services and Service Fees	371,144 19	586,053 99
D Refunds of Previous Years' Expenditure	242,044 69	132,961 26
E Miscellaneous	35,630 38	23,502 07
Total Ordinary	\$ 765,686 57	\$ 835,317 95

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Food and drugs, \$330; opium and narcotic drugs, \$4,400; proprietary or patent medicines, \$3,982.50; rentals, Indian Health Services hospitals staff, \$17,043.86	25,756 36
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B Proceeds from Sales:

Sale of departmental publications, \$1,062.22; Sick Mariners' Services hospitals: Meals—staff, \$3,165; Indian Health Services hospitals: meals and accommodation—staff, \$86,883.73	91,110 95
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C Services and Service Fees:

Tonnage Duties: Newfoundland, \$9,801.32; Nova Scotia, \$59,028.48; Prince Edward Island, \$1,376.18; New Brunswick, \$20,864.06; Quebec, \$71,186.36; Ontario, \$164.92; Manitoba, \$975.51; British Columbia, \$76,907.21	240,304 04
Tonnage duties are levied on ships arriving at Canadian ports. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment. The expenditure incurred in treating sick mariners amounted to \$557,403.76 during the fiscal year (see Vote 225).	
Food and drugs analysis fees	12,710 00
Fumigation of ships	2,043 68
Hospitalization in Indian Health Services hospitals (other than Indians) ..	103,586 02
Hospitalization in Sick Mariners' Services hospitals (repayments by other Departments): immigrants, \$4,400.50; Indians, \$7,835; others, \$264.95 ..	12,500 45
	371,144 19

D Refunds of Previous Years' Expenditure:

Refunds in respect of 1949-50 General Health Grants:

Prince Edward Island—Health Survey, \$504.12; General Public Health, \$2,303.83; Tuberculosis Control, \$597.78; Professional Training, \$524.99	3,930 72
New Brunswick—General Public Health, \$1,328.08	1,328 08
Quebec—Health Survey, \$4,140.43; Hospital Construction, \$4,916.74; General Public Health, \$16,363.80; Tuberculosis Control, \$32,231.43; Mental Health, \$121,303.70; Crippled children, \$9.02; Professional Training, \$3,144.48; Public Health Research, \$2,586.02; Cancer Control, \$30,070.72	214,766 34
Ontario—General Public Health, \$2,465; Mental Health, \$357.96; Professional Training, \$265	3,087 96
Manitoba—Health Survey, \$225.82; General Public Health, \$218.61; Tuberculosis Control, \$17; Mental Health, \$32.80; Crippled children, \$441.45	935 68
Saskatchewan—Hospital Construction, \$1,728.78	1,728 78
Alberta—General Public Health, \$699.14; Mental Health, \$205.20; Professional Training, \$1,733.65	2,637 99
British Columbia—Professional Training, \$718.34; Cancer Control, \$124.80	843 14
	229,258 69

Sundry	12,786 00
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242,044 69

E Miscellaneous:

Fines and forfeitures: food and drugs, \$6,395.60; opium and narcotic drugs, \$26,961.06; family allowances, \$1,393.50	34,750 16	
Sundry	880 22	
		35,630 38
Total Ordinary		\$ 765,686 57

Certified correct.

G. D. W. CAMERON,
Deputy Minister of National Health.
GEORGE F. DAVIDSON,
Deputy Minister of Welfare.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[11] Deposit and Trust Accounts				
(c) Miscellaneous—				
A National Physical Fitness Fund	212,880 54	220,687 29	225,156 00	217,349 25
[14] Sundry Suspense Accounts				
(c) Miscellaneous—				
B Unclaimed Cheques Suspense—National				
Health and Welfare	1,356 96			1,356 96
	<u>\$ 214,237 50</u>	<u>\$ 220,687 29</u>	<u>\$ 225,156 00</u>	<u>\$ 218,706 21</u>

A The credit represents the transfer hereto, under authority of the National Physical Fitness Act, c. 29, 1943, of the amount provided under Votes 243 and 244. Debits are payments, upon requisition by the National Council on Physical Fitness, to the provinces under conditions prescribed in the Act, and for administrative expenses. Details of the debits are shown under Votes 243 and 244.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current year	246 94	386 19
Previous Years—Collectable	361,174 29	408,309 45
—Uncollectable	77,727 14	43,030 25
	<u>\$ 439,148 37</u>	<u>\$ 451,725 89</u>

The above figures for March 31, 1951 include family allowance overpayments of \$361,174.29 in Previous Years—Collectable and \$77,226.94 in Uncollectable, making a total of \$438,401.23. The comparative figures for March 31, 1950 were \$408,309.45, \$42,865.33 and \$451,174.78.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over

The first list for each Branch contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENTAL ADMINISTRATION

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Curran, R. E.	\$ 6,780 00	\$ 583 00	Wallace, D. P.	5,000 00	992 73
Emerson, D. G.	5,472 00	1,519 25	Waters, O. J.	5,268 00	622 40
Rutledge, J. C.	6,120 00		Willard, J. W.	6,180 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Allen, C. D.	\$ 522 73	Holmes, H. W. H. ..	863 26	Marsh, H. E.	989 66
Coke, M.	587 80	Hurst, F. E.	711 08	Senecal, A.	730 28

NATIONAL HEALTH BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cameron, G. D. W., Deputy Minister	\$12,000 00	\$ 735 32	Couture, E.	7,080 00	1,371 45
Aeberli, E. W.	5,820 00	{ 2,026 00† 2,927 68	Cram, E. J.	6,060 00	
Allen, R. H.	6,480 00		Crandall, W. A.	5,208 00	
Allmark, M. G.	5,208 00		Davey, E. L.	6,480 00	
Ansley, H. A.	8,000 00	1,773 37	DeKoven, M. J.	6,180 00	
Archibald, B. C.	6,180 00	1,191 61	Desjardins, A.	5,460 00	
Armstrong, C. W. J. ..	6,360 00		Dougall, R. P. I.	5,700 00	{ 2,318 00† 1,380 76
Audet, G.	5,820 00	4,438 00†	Dupuis, Y.	5,820 00	{ 1,152 80 707 36†
Baker, A. H.	5,880 00		Edmison, E. R.	6,180 00	
Ball, W. L.	5,520 00		Edmonds, W. S. R. ..	5,268 00	
Barclay, W. R.	6,060 00		Ewart, W.	5,700 00	989 29
Barclay, W. S.	7,080 00		Falconer, W. L.	6,780 00	852 18
Belanger, P. A.	5,208 00		Fiset, P. E.	5,820 00	
Black, J. E. L.	5,208 00		Fisher, J. W.	5,520 00	
Blundell, S. F.	5,208 00		Fleming, J. F. R.	5,580 00	1,200 00†
Brickenden, F. M.	5,520 00	1,493 49	Frost, W. H.	6,180 00	2,377 15
Brown, H. K.	6,780 00	2,078 42	Galbraith, J. D.	7,080 00	924 56
Bulmer, H. R.	5,820 00	{ 683 66 696 10* 1,979 60† 1,973 77‡	Gamble, C. S.	6,060 00	
Bundock, J. B.	5,820 00		Gibbard, J.	7,320 00	2,242 30
Bynoe, E. T.	6,180 00		Girard, J. A.	5,820 00	793 13
Campbell, D. R.	6,480 00		Goodbrand, J. S.	5,820 00	
Cantin, A.	6,180 00	1,612 43	Grant, J. E.	5,700 00	1,666 00†
Carley, C. H.	5,208 00	882 52	Greenberg, L.	5,268 00	948 75
Caron, M.	5,820 00	633 61	Greenidge, A. H.	5,820 00	{ 673 80 1,800 00†
Chapman, R. A.	5,268 00	655 46	Gregson, W. E.	6,180 00	
Charbonneau, L. P.	5,820 00		Griffith, L. A.	5,820 00	3,523 00†
Charron, K. C.	7,080 00	1,924 43	Griggs, F. C.	5,700 00	{ 2,318 00† 637 29
Chevalier, P. M.	5,700 00	{ 3,785 00† 986 81	Griggs, W. D. P.	5,700 00	3,165 02
Chiang, T. H.	5,580 00		Grove, J. H.	7,080 00	942 19
Claman, B. B.	5,820 00	1,093 44	Guest, G. H.	6,780 00	858 25
Clark, D. S.	5,208 00	924 05*	Hamel, A. M.	6,180 00	1,049 67
Clayton, A. B.	5,820 00	1,800 00†	Haramia, J. C.	5,820 00	
Cockburn, J. B.	5,208 00		Harper, B. H.	6,180 00	
Conway, H. R.	5,700 00		Harris, G. S.	5,820 00	
Corbett, W. E. P.	5,820 00	1,200 00†	Hart, H. R. L.	5,208 00	816 17
Corrigan, R. S. C.	6,480 00	{ 2,275 04 654 04*	Harvey, J. P.	6,180 00	1,973 56
Couillard, J. M.	6,480 00		Hayward, R.	6,180 00	583 00
			Head, P. W.	6,180 00	
			Henderson, D. L.	5,880 00	1,735 70

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hill, W. H.	5,268 00		Orford, T. J.	6,180 00	1,390 47
Hirtle, L. R.	5,460 00		Osborne, J. C.	6,180 00	
Hoffman, O.	6,180 00		Papineau-Couture, A.	6,120 00	
Hossick, K. C.	6,180 00	1,296 42	Parney, F. S.	7,320 00	1,293 11
Hughes, H. G.	7,800 00	1,357 75	Peart, A. F. W.	7,080 00	1,049 18
Humphreys, F. A.	6,060 00		Peloquin, G.	5,820 00	
Hunt, E. T.	5,208 00	1,225 02	Perry, A. H.	5,268 00	2,615 08
Jackson, F. W.	9,000 00	1,525 41	Pett, L. B.	7,080 00	1,675 23
Jean, P. E.	5,268 00		Pfeiffer, W. M.	5,820 00	852 10
Jeffs, H. B.	6,780 00	{ 2,733 00† 1,188 08	Piche, G. D. M.	5,700 00	{ 3,753 00† 1,945 55
Jenkins, R. B.	6,180 00		Porth, F. J.	6,180 00	1,949 97
Kay, K. K.	6,180 00	1,440 51	Proctor, H. A.	7,080 00	
Labrecque, J. E.	5,820 00		Pugsley, L. I.	6,780 00	
Lamarche, M.	5,700 00	2,245 45	Quirk, L. A.	5,460 00	802 29
Laroche, A. G.	6,480 00	747 09	Rath, O. J.	5,580 00	1,200 00†
Lasalle, M. J. M.	5,820 00	{ 3,815 80† 688 82	Ratz, R. G.	7,080 00	
Latour, G.	5,700 00	{ 3,898 00† 1,416 47	Raynham, F.	5,580 00	1,789 35
Layton, B. D. B.	7,080 00	1,166 40	Reid, H. D.	7,080 00	1,120 21
Leroux, O. R. A.	7,080 00	1,077 53	Richardson, D. S.	5,580 00	
Lynch, M. G.	5,820 00	3,898 00†	Riopel, J. H.	6,180 00	
MacDonald, J. H.	5,820 00		Robertson, H. A. M.	6,180 00	2,249 40†
Mailoux, G.	5,208 00		Rogers, H. C.	6,060 00	
Marlett, D. C.	7,320 00		Sadowski, S.	5,580 00	1,539 10
Marshall, W. P.	5,700 00	{ 2,318 00† 751 73	St. Martin, J.	5,820 00	
Martel, E.	6,780 00		Savoie, A. M.	5,820 00	{ 3,785 00† 763 44
Matas, M.	6,180 00		Shepherd, O. G.	5,820 00	611 66
McCormick, C. W.	6,180 00		Simes, A. B.	6,480 00	
McDonald, A. D.	5,880 00		Simpson, R. N.	6,480 00	1,016 87
McEwen, B. B.	6,180 00		Sparks, G. L.	5,820 00	
McFadyen, O. J.	6,060 00	1,486 61	Stogdill, C. G.	7,560 00	2,549 44
McKay, W. W.	5,460 00		Stone, E. L.	6,480 00	636 72
McKee, W. N.	6,060 00		Sullivan, B. C.	5,820 00	
McKeown, W.	5,700 00	2,318 00†	Teevens, L. P.	5,520 00	
McKone, B.	6,780 00		Tennant, P. S.	6,480 00	974 61
McLaren, H. R.	5,820 00	649 71	Thompson, R. D.	6,060 00	{ 2,354 00† 713 91
McQuade, G. D.	5,820 00	{ 1,852 00† 945 93	Truesdell, W. A. M.	6,060 00	
Menzies, J. R.	6,480 00	1,446 56	Tucker, J. B.	6,180 00	
Millar, J.	5,880 00	{ 1,362 85 727 99*	Valens, W. L.	6,480 00	
Monty, L. A.	5,208 00		Ward, K. A.	5,820 00	{ 1,936 09 1,800 00†
Moody, J. P.	6,180 00		Watkinson, E. A.	6,480 00	965 61
Moore, P. E.	8,500 00	2,014 29	Watson, H. A.	5,268 00	
Morrell, C. A.	8,000 00	790 55	Weissgerber, L. A.	5,820 00	1,500 00
Murhead, W. R.	5,700 00	{ 1,972 00† 515 12	Whitmore, R. D.	6,120 00	1,121 85
Mulvihill, L. J.	6,180 00	1,041 64	Willoughby, J. B.	6,060 00	956 88
Murray, W. B.	6,180 00		Wilson, H. E.	7,080 00	2,226 35
Nagler, F. P.	6,180 00		Wood, W. J.	6,480 00	3,224 94
Northover, R. J.	5,460 00		Woodward, H. E.	5,028 00	
			Wride, G. E.	7,320 00	1,007 38
			Yule, R. F.	6,180 00	2,332 07

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Beaudoin, I. J.\$	826 24	Borthwick, G.	1,103 20	Campbell, E.	748 33
Bellefeuille, G. L. ...	543 81	Boutet, P. G.	606 74	Campbell, J. A.	674 00
Belleville, L.	963 51	Buchanan, H. T.	592 35	Carter, Y. K.	828 24
Berg, G.	1,075 81	Burgess, G. H.	510 00	Clossey, M.	2,175 71
Blackwood, H. S. ..	922 32	Burns, A.	520 00	Cooke, A. W.	1,100 53

Travelling expenses		Travelling expenses		Travelling expenses	
Copp, S. S.	1,505 60	MacBeth, M.	781 18	Scott, A. C.	509 71
Dean, C. O.	625 19	MacCarthy, A.	1,341 85	Sinclair, A.	674 79
Deeks, E. M.	588 15	MacDonald, J. D.	1,068 62	Smith, A. K.	1,008 92
Dohaney, V. C.	587 98	MacDonald, M. W. ...	938 45*	Smith, E.	660 96
Ellingham, J. B.	1,701 30	MacKay, A.	746 08	Smith, E. S.	1,203 88
Erswell, A. H.	1,890 02	Martin, E.	1,589 39	Sullivan, J. C.	623 76
Fortin, G.	1,630 43	Martin, J. A.	1,230 03	Swackhamer, A. B. .	508 82
Gagnon, J. A.	1,104 59	McCallum, M. C. ... {	3,376 02	Swail, A. M.	1,584 70
Gautier, C. G.	521 83		516 84*	Tait, R. E.	1,016 79
Gauvin, O.	1,047 95	McEwen, W. L.	2,663 44	Tait, W. S.	1,333 91
Gerry, H. E.	610 73	McGarrity, P. B.	585 53	Tanner, S. C.	1,372 63
Graydon, W. L.	1,282 83	Melish, K. A.	594 22	Tardif, L.	1,022 11
Greig, B.	1,145 71	Mercier, T.	866 05	Tennant, A. D.	601 95
Grondin, O.	1,604 22	Mooney, A. W.	718 58	Thomas, D.	2,280 44
Hacker, A. R.	624 36	Moynihan, F. E.	1,244 78	Thurlow, E. B.	725 89
Harel, F.	580 68	Nason, E. M.	1,679 34	Tinkiss, R. I.	2,227 98
Harkness, D.	749 70	Pearlman, F.	1,065 43	Veit, J. R.	560 85
Hepburn, C. S.	625 83	Peavoy, R. W.	567 09	Walker, M. I.	1,200 28
Hollinshead, J. L. .	772 31	Percy, D. M.	828 12	Ward, J. P.	662 22
Horan, O.	605 22	Perkins, E. M.	536 13	Warren, E. W.	1,204 59
Horowicz, J. H.	701 67	Price, D. J.	602 36	Webster, R. M.	771 10
Hyndman, G.	523 38	Raynor, W.	688 05	Weir, C.	566 80
Johnson, L. E.	652 88	Reilly, E. J.	898 74	Whittaker, A.	669 30
Kelly, J. M.	550 56	Render, K. M.	738 73	Wiebe, J. H.	743 39
Ketcheson, E. T.	874 94	Richardson, A.	570 72	Williams, H. M.	579 39
Kirby, F. A.	1,242 26	Richmond, L. K. ...	1,385 21	Wilson, A. V.	1,361 50
Langlois, M.	588 90	Sackville, H.	513 72	Windish, J. P.	1,140 34*
Langlois, M. M.	1,203 42	St. Onge, J.	663 90		

* Removal expenses.

† Actual living expenses of employees living abroad.

‡ Northern and recruitment allowance, annual rate.

WELFARE BRANCH

Salaried employees receiving \$5,000 or over

Salary rate	Travelling expenses		Salary rate	Travelling expenses
Davidson, G. F., Deputy Minister ...	\$ 12,000 00	\$ 1,102 65	Fleming, M.	5,208 00
Blais, J. A.	6,120 00		Jackson, F. C.	5,820 00
Bone, W. R.	5,208 00	916 80	Lafrance, J. M. L.	5,820 00
Curry, R. B.	7,800 00	1,091 24	MacFarlane, J. W.	5,520 00
Faguy, P. A.	5,208 00		Sinclair, A. H. G.	5,520 00

Other salaried employees who received travelling expenses of \$500 or over

Travelling expenses		Travelling expenses		Travelling expenses	
Allen, G. P.	\$ 776 76	Legare, P. T.	827 75	Poirier, P. E.	1,748 45
Dion, M.	1,388 26	MacCallum, M. R. .	1,930 99	Poitras, A.	1,683 62
Donald, D. B.	1,492 63	MacDonald, M. E. .	1,830 77	Premont, R.	1,930 56
Dube, S. G.	533 22	MacDonald, R. K. .	671 99	Rochette, P.	2,401 61
Fortin, G.	1,343 73	McDowell, D. E. .	1,754 45	Sabine, H. E.	1,148 10
Fournier, P. A.	624 14	McElarry, V. D.	915 80	Savard, L.	1,513 55
Fowler, K. I.	1,536 75	McGurran, J. J.	801 74	Senecz, L. H.	715 56
Gillman, H. C. L. .	959 24	Michaud, R.	1,320 23	Stehelin, P. H.	940 73
Girardin, I.	1,217 43	Morisset, L.	713 20	Swettenham, E. R. .	1,074 62
Guerin, R. H.	1,094 56	Morrison, I. A.	1,569 25	Thompson, W. J.	1,862 29
Hamel, R.	1,859 66	Morrissey, K. C.	1,816 25	Trebert, L.	914 65
Howden, C. B.	828 87	Nicholson, A.	739 36	Tremblay, P. E.	1,763 57
Larkin, M. G.	502 45	Nowlan, A. G.	1,749 62	Worsell, J.	1,455 44
Lee, E.	1,781 85	Plewes, D. W.	2,336 58		

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following lists.

ADMINISTRATION

Government of Canada—Department of Public Printing and Stationery, \$117,564.09.

NATIONAL HEALTH BRANCH

Albert & McCaffery, Prince Rupert, B.C., \$17,467.71; Alberta Launderers, Edmonton, \$29,205.39; Arctic Enterprises, Moosonee, Ont., \$45,642.24; Associated Airways Limited, Edmonton, \$10,264.25; Austin Airways Limited, Toronto, \$12,449.52; Lorenzo Bernard, Dugal, Que., \$12,635; Province of British Columbia, \$348,732.92; Brown Fruit, Edmonton, \$16,548.98; Burns & Co. Ltd., Calgary, Alta., \$37,985.71; Government of Canada—National Film Board, \$63,698.35; Department of Public Printing and Stationery, \$227,720.30; Department of Veterans Affairs, \$219,270.33; Canada Packers Limited, Toronto, \$108,030.54; Canadian Kodak Sales, Ltd., Toronto, \$39,601.30; Canadian Laboratory Supplies, Ltd., Montreal, \$24,387.27; Canadian National Railways, Montreal, \$48,649.28; Canadian Pacific Airlines, Montreal, \$32,746.22; Canadian Pacific Railway Co., Montreal, \$21,965.30; Carrier & Goulet, Enrg., Quebec, \$30,104.37; Central Northern Airways, Winnipeg, \$21,505.94; Central Rooms, The Pas, Man., \$10,751.80; Chilliwack Coal Yards, Chilliwack, B.C., \$10,066.66; La Cie Construction, Inc., St. Felicien, Que., \$10,006.19; Dominion Textile Co. Ltd., Montreal, \$30,141.05; T. Eaton Co. Ltd., Toronto, \$35,797.41; City of Edmonton, \$10,310.24; W. J. Ferguson and Oliver Bond, Mindemoya, Ont., \$11,450.54; Ferranti Electric Ltd., Toronto, \$88,056.56; Fisher & Burpe, Ltd., Winnipeg, \$23,413.02; Fisher Scientific Co. Ltd., Montreal, \$29,883.11; Fraser Valley Milk Producers, Vancouver, \$13,077.07; Hudson's Bay Co., Winnipeg, \$143,734.46; Imperial Oil Limited, Toronto, \$37,768.82; Jasper Dairy, Edmonton, \$13,177.63; Kelly, Douglas & Co. Ltd., Vancouver, \$33,628.93; Ladysmith Laundry, Ladysmith, B.C., \$20,305.53; Laiterie Laval Enrg., Quebec, \$11,399.90; Lamb Airways, The Pas, Man., \$24,641.59; E. Leonard & Sons, Ltd., London, Ont., \$23,839; Harvey Lunan Construction Co., Regina, \$294,960.36; W. H. Malkin Ltd., Nanaimo, B.C., \$17,431.59; Mercier & Shirley Ltd., Cochrane, Ont., \$17,706.61; Merck & Co. Ltd., Montreal, \$40,241.10; Milnes Coal Co. Ltd., Toronto, \$69,933.57; Mitchell & Currie, Ltd., Prince Rupert, B.C., \$34,510.10; J. W. Mould & Son, Ltd., Edmonton, \$13,369.21; Pacific Meat Co., Vancouver, \$23,775.40; Philips Industries Limited, Montreal, \$20,923.70; Picker X-Ray of Canada Ltd., Montreal, \$10,881.51; Poole Construction Co. Ltd., Edmonton, \$35,978.81; Poole Company Inc., Montreal, \$21,945.46; Precision Housing Co. Ltd., Vancouver, \$23,941.20; Severn Enterprises, Ltd., Sioux Lookout, Ont., \$10,836.33; Simmons Ltd., Montreal, \$25,648.18; Sterling Construction Co. Ltd., Windsor, Ont., \$435,556.64; Swift Canadian Co. Ltd., Toronto, \$46,032.58; J. A. Templeton, Port Lambton, Ont., \$12,464; The Tower Company Ltd., Montreal, \$51,984.98; Vancouver Island Coals Ltd., Nanaimo, B.C., \$10,280.44; Western Chemical Industries Ltd., Vancouver, \$13,512.02; Western Grocers Ltd., Winnipeg, \$27,996.33; Woodland Dairy Ltd., Edmonton, \$10,560.34; Yukon Construction Co. Ltd., Edmonton, \$51,068.07.

WELFARE BRANCH

Government of Canada—National Film Board, \$13,662.18; Department of Public Printing and Stationery, \$102,207.60.

1950-51
PUBLIC ACCOUNTS

PART II
P

DEPARTMENT OF NATIONAL REVENUE
(including the Canadian Broadcasting Corporation)

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE

NOTE.—The following summary of Expenditures and Revenues does not include those of the Canadian Broadcasting Corporation which begin on page P-23.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—

Ordinary	46,055,852 91
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Revenues—

Ordinary	2,782,414,783 46
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Special Receipts and Other Credits	25,000,000 00
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	2,807,414,783 46
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Net Credit	\$ 2,761,358,930 55
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NOTE.—Revenues are shown on page P-9 and Open Accounts on page P-13 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
P- 3		Stat. Minister of National Revenue—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
CUSTOMS AND EXCISE DIVISIONS					
P- 3	259 } 606 }	General Administration.....	1,707,155 00	1,688,047 84	1,565,078 97
P- 3	260 }	Inspection, Investigation and Audit Services...	2,374,122 00	2,337,924 70	2,146,872 27
P- 4	261 } 718 }	Ports, Outports and Preventive Stations, including pay for overtime, notwithstanding anything in the Civil Service Act, and buildings and rentals for temporary purposes....	16,990,509 00	16,657,765 41	15,835,583 01
P- 6	262 }	To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise Laws.....	200,000 00 21,271,786 00	171,185 17 20,854,923 12	148,487 26 19,696,021 51
TAXATION DIVISION					
P- 7	263 }	General Administration.....	1,778,855 00	1,556,476 55	1,617,340 52
P- 7	264 }	Internal Inspection and Verification.....	1,199,355 00	973,591 24	1,132,675 34
P- 8	265 }	District Offices.....	26,310,140 00	22,554,215 41	25,279,199 11
INCOME TAX APPEAL BOARD					
P- 8		Stat. Salaries of Members of the Board.....	31,999 99	31,999 99	33,333 33
P- 9	266 }	Administration Expenses.....	73,000 00 29,393,349 99	46,930 60 25,163,213 79	35,393 06 28,097,941 36
GENERAL					
P- 9		Stat. Gratuities to families of deceased employees... <i>Expenditures: from Appropriations not required for 1950-51.</i>	25,716 00	25,716 00	23,490 00 2,762 58
Total Ordinary.....			\$50,702,851 99	\$46,055,852 91	\$47,832,215 45

Salary of Minister, Hon. J. J. McCann, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. J. J. McCann received travelling expenses of \$4,172.36 which were charged to: Vote 259, \$2,332.94; Department of National Health and Welfare, Vote 215, \$1,739.42; and Department of Mines and Technical Surveys, Vote 183, \$100.

A—DEPARTMENT
CUSTOMS AND EXCISE DIVISIONS

Votes 259 and 606 General Administration

	Estimates	Allotments	Expenditures
Salaries	1,601,855 00	1,601,855 00	1,601,855 00
Allotted from Vote 104, Salaries, etc.	15,000 00	15,000 00	2,367 78
	<u>1,616,855 00</u>	<u>1,616,855 00</u>	<u>1,604,222 78</u>
A Printing, Stationery and Office Equipment	45,000 00	45,000 00	43,964 91
Travelling Expenses	25,000 00	25,000 00	23,086 69
Telegrams and Telephones	13,000 00	13,000 00	9,926 05
Guarantee Fund	300 00	300 00	300 00
Sundries	7,000 00	7,000 00	6,547 41
	<u>1,707,155 00</u>	<u>1,707,155 00</u>	<u>1,688,047 84</u>

This vote was provided for the general administration of the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act and regulations established thereunder, as well as other acts and regulations administered in whole or in part by the Department.

As at March 31, 1951, there were 589 salaried employees being paid from this vote, of whom 419 were permanent and 170 temporary.

A Distributed as follows: printing, \$6,557.97; stationery, \$27,675.93; office equipment, \$6,245.15; repairs to typewriters, adding machines, etc., \$3,485.86.

Vote 260 Inspection, Investigation and Audit Services

	Estimates	Allotments	Expenditures
Salaries	2,090,060 00	2,088,560 00	2,060,803 09
Living Allowances	6,612 00	6,612 00	4,730 00
A Printing, Stationery and Office Equipment	14,500 00	14,500 00	13,278 47
Travelling Expenses	250,000 00	250,000 00	245,961 38
Telegrams and Telephones	5,850 00	7,350 00	6,620 82
Guarantee Fund	1,600 00	1,600 00	1,600 00
Sundries	5,500 00	5,500 00	4,930 94
	<u>\$2,374,122 00</u>	<u>\$2,374,122 00</u>	<u>\$2,337,924 70</u>

This vote was provided to meet the cost of the inspection of Customs and Excise offices and licensed establishments, including special investigations in connection therewith; investigations in regard to the importation and entry of goods at lower than proper duty and values, also in cases of false invoicing as well as other infractions of the Customs laws, except smuggling, which may result in seizure charges; the investigation of values of imported goods; the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

As at March 31, 1951, there were 605 salaried employees being paid from this vote, of whom 475 were permanent and 130 temporary.

A Distributed as follows: printing, \$2,887.70; stationery, \$8,725.23; office equipment, \$748.45; repairs to typewriters, adding machines, etc., \$917.09.

Votes 261 and 713 Ports, Outports and Preventive Stations, including pay for overtime, notwithstanding anything in the Civil Service Act, and buildings and rentals for temporary purposes

	Estimates	Allotments	Expenditures
Salaries	13,732,977 00	13,872,977 00	13,872,977 00
Allotted from Vote 104, Salaries, etc.	110,000 00	110,000 00	93,460 79
	13,842,977 00	13,982,977 00	13,966,437 79
Living Allowances	77,000 00	67,000 00	61,271 75
A Overtime	700,000 00	695,000 00	598,165 64
B Uniforms	185,000 00	170,000 00	130,794 93
C Printing, Stationery and Office Equipment	483,000 00	466,000 00	410,131 87
D Travelling Expenses	145,000 00	192,000 00	185,023 47
Telegrams and Telephones	66,000 00	68,000 00	67,591 12
E Cartage	150,000 00	161,000 00	147,159 11
Postage	90,000 00	100,000 00	94,643 65
Freight and Express	40,000 00	38,000 00	30,129 29
F Legal Expenses	50,000 00	54,000 00	53,860 85
G Stamps and Labels	425,000 00	450,000 00	426,586 57
H Guarantee Fund	12,000 00	12,000 00	10,500 00
Rentals	30,000 00	25,000 00	19,672 44
Repairs and Upkeep of Buildings and Works	75,000 00	75,000 00	68,345 31
Repairs and Upkeep of Equipment	33,000 00	28,000 00	22,211 99
Acquisition or Construction of Buildings and Works, including Acquisition of Land	500,432 00		
Construction of Temporary Buildings, including Purchase of Property, Grading, Utilities (Power Lines, Water Supply, etc.)			
Burgeo, Nfld.—Legal fees re purchase of building in 1949-50		81 00	79 00
Total expenditures on this project were \$12,079.			
Grand Falls, N.B.—Purchase of land		975 00	749 25
River de Chute, N.B.—Construction of Customs-Excise highway office building		16,000 00	15,879 70
Contract: Donald Whitman, \$16,990; payments, \$15,000.			
St. Croix, N.B.—Legal fees re purchase of land		32 00	31 50
Union Corner, N.B.—Construction of Customs-Excise highway office building		17,600 00	17,405 28
Contract: John R. Lenehan and Sons, \$16,940; payments, \$16,000.			
Armstrong, Que.—Construction of temporary warehouse by Department of Public Works		3,100 00	3,036 18
Blackpool, Que.—Addition to temporary warehouse		5,000 00	4,950 00
Covey Hill, Que.—Appraisal fees re purchase of land		2,000 00	75 00
East Pinnacle, Que.—Installation of lightning arresters and fencing		777 00	477 00
Total expenditures on this project were \$14,738.			
Estcourt, Que.—Survey		115 00	
Franklin Centre, Que.—Legal fees re purchase of land		61 00	60 95
Herdman, Que.—Shingles and insulating materials ..		500 00	228 43
Hereford Road, Que.—Completion of addition to Customs-Excise highway office building		175 00	175 00
Total expenditures on this project were \$5,078.			
Morses' Lines, Que.—Appraisal and survey fees re purchase of land		900 00	872 25
Noyan, Que.—Grading and filling, drainage and repairs to fence and well		1,000 00	1,000 00
Roxham Road, Que.—Fencing		500 00	476 15
St. Zacharie, Que.—Share of cost of erection of power line		1,000 00	1,000 00
Total expenditures on this project were \$5,983.80.			
Stanhope, Que.—Purchase of land		1,300 00	1,199 80
Woburn, Que.—Completion of Customs-Excise highway office building and relocation of old highway office and conversion into residence		2,363 00	1,969 62
Total expenditures on this project were \$17,388.60.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Contract (1949-50): J. A. Fillion for construction of building, \$12,519.88; payments, including final payment \$1,285.72.			
Gananoque, Ont.—Construction of Customs-Excise wharf office building		4,350 00	4,350 00
Port Lambton, Ont.—Construction of inspection booth		800 00	780 00
Cartwright, Man.—Purchase of land		900 00	
Coulter, Man.—Alterations to Customs-Excise highway office building		1,175 00	1,175 00
Total expenditures on this project were \$6,675.			
Crystal City, Man.—Purchase of land		150 00	132 25
Gretna, Man.—Purchase of land		777 00	777 00
Lyleton, Man.—Completion of repairs and alterations to Customs-Excise highway office building ..		216 00	
Middleboro, Man.—Grading and filling		450 00	448 50
Piney, Man.—Purchase of land		1,000 00	303 00
South Junction, Man.—Construction of Customs-Excise highway office building		20,500 00	20,259 23
Contract: Gainsborough Construction Co., \$20,492.25; payments \$18,000.			
Tolstoi, Man.—Purchase of land		200 00	
Northgate, Sask.—Cement curb, filling and levelling		1,050 00	1,050 00
Coutts, Alta.—Purchase of land		450 00	377 15
Carson, B.C.—Construction of Customs-Excise highway office building and garage		13,000 00	11,400 76
Contract: Walter Wlasoff, \$11,150; payments \$10,150.			
Midway, B.C.—Construction of Customs-Excise highway office building and levelling of ground ..		12,400 00	11,313 72
Contract: Walter Wlasoff, \$10,730; payments \$9,730.			
Pleasant Camp, B.C.—Survey		200 00	194 00
Rykerts, B.C.—Filling, grading and installation of signs		1,785 00	1,785 00
Ucluelet, B.C.—Legal fees re purchase of land		54 00	53 66
Total expenditures on this project were \$3,103.66.			
Unallotted		1,290 00	
		114,226 00	104,064 38
Construction of Housing Facilities			
Gander, Nfld.—Living quarters purchased from Department of Transport		1,370 00	
Goose Bay Airport, Nfld.—Purchase of 3 residences from Department of Transport		54,000 00	50,000 00
Grand Falls, Nfld.—Construction of residence		10,500 00	10,500 00
Contract: Claude Roberts, \$10,500; payment in full.			
Armstrong, Que.—Construction of 5 residence buildings and combination garage and pumping station		36,000 00	35,711 82
Contract: Josephat Rodrigue, \$39,495.10; payments \$29,500.			
Pigeon River, Ont.—Construction of housing		7,606 00	7,081 75
Total expenditures were \$16,570.87.			
Contract (1949-50): G. R. Houston, Ltd., \$14,837; payments, including final payment, \$5,347.88.			
Chief Mountain, Alta.—Construction of 3 residence buildings and combination power and pump house		30,000 00	29,684 28
Contract: Remington Brothers, \$35,941.10; payments, \$28,000.			
Fort Nelson, B.C.—Purchase of housing unit from Department of National Defence		13,000 00	11,843 66
Total expenditures were \$20,549.81.			
Unallotted		6,730 00	
		159,206 00	144,821 51
Total Acquisition or Construction of Buildings, etc.	500,432 00	275,432 00	248,885 89
Acquisition of Equipment	41,100 00	36,100 00	30,070 19

	Estimates	Allotments	Expenditures
I Alterations and Improvements to Customs Patrol Vessel <i>Marvila</i> , St. John's, Nfld.		25,000 00	19,750 00
J Sundries	45,000 00	72,000 00	66,533 55
	<u>\$ 16,990,509 00</u>	<u>\$ 16,990,509 00</u>	<u>\$ 16,657,765 41</u>

This vote was provided to meet the cost of (a) the examination and appraisal of imported goods; (b) the assessment and collection of the duties and taxes payable thereon; (c) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; and (d) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations.

As at March 31, 1951, there were 5,000 salaried employees being paid from this vote, of whom 3,979 were permanent and 1,021 temporary.

In addition to the payments from this vote, 527 Customs and Excise officers received \$54,551.11 from other departments for part time services.

- A Extra services during regular working hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms. The cost of extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown by the departmental statement of revenues given on page P-11 of this section, \$491,398.30 was recovered in this connection. In some instances, the officers are allowed compensating time off in lieu of overtime pay.
- B For the purpose of providing uniforms for customs officers, cloth is purchased by the Department for resale to clothing manufacturers who are subsequently paid for the completed uniforms. Waterproof clothing, leggings, hats, caps, buttons and badges, are also purchased in quantity.
- C Distributed as follows: printing, \$247,734.24; stationery, \$123,229.56; office equipment, \$32,772.79; repairs to typewriters, adding machines, etc., \$6,395.28.
- D Expenditures from this allotment include \$73,409.77 for living expenses of officers while acting in a relieving capacity away from their places of residence; also \$9,550.58 for removal expenses.
- E Partially offsetting this expenditure, the sum of \$29,608.75 was recovered (chiefly at the port of Montreal) and is included under Ordinary Revenue—Services and Service Fees.
- F Expenditures consisted of court costs and other expenses, \$7,114.64; and payments to lawyers, \$46,746.21 of which the following received \$1,000 or over: J. G. Ahern, Montreal, \$1,475.39; E. C. Bogart, Toronto, \$2,324.15; J. A. Campbell, Vancouver, \$1,108.75; G. deL. Demers, Quebec, \$1,644.81; Guy Favreau, Montreal, \$2,567.75.
- G Stamps and labels required for customs and excise purposes, and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., as amended, and the Supreme Court Act, c. 35, R.S., as amended, are manufactured under contract.
- H Paid to the Government Officers' Guarantee Fund.
- I Contract: Newfoundland Shipyards Limited, St. John's, \$24,350.50; payments, \$19,750.
- J Expenditures were distributed as follows: commissions to postmasters and on sales of excise tax stamps, \$44,166.84; fees paid to authorized persons for entering and clearing vessels and aeroplanes, \$2,077.50; laundry and towel service, \$2,278.51; acquisition and maintenance of scientific equipment, \$3,600.11; miscellaneous supplies and materials, \$14,410.59.

Vote 262 To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise Laws.....	200,000 00
Expenditures.....	\$ 171,185 17

The expenditure comprises: analysts' fees, \$403; awards to informers, \$47,032.94; court costs, \$4,919.63; general expenses, \$36,174.60; legal fees, \$30,867.26; refunds, \$51,787.74.

Lawyers receiving \$1,000 or over: S. Hart Green, Winnipeg, \$8,189.95; A. Webster MacDonald, Kentville, N.S., \$1,218.40; Milton C. Meretsky, Windsor, Ont., \$1,277.84; John L. Ross, Winnipeg, \$1,649.79; Shouldice, Milvain and MacDonald, Calgary, Alta., \$1,081.

TAXATION DIVISION

Vote 263 General Administration

	Estimates	Allotments	Expenditures
Salaries	1,270,855 00	1,225,155 00	1,129,953 88
A Allowances	3,000 00	3,700 00	3,630 00
B Printing, Stationery and Office Equipment	140,000 00	140,000 00	101,334 47
Travelling Expenses	90,000 00	60,000 00	37,931 96
Telephones and Telegrams	10,000 00	10,000 00	7,336 55
Freight, Express and Cartage	60,000 00	60,000 00	41,208 94
C Law Costs	35,000 00	75,000 00	67,329 38
D Advertising	60,000 00	60,000 00	38,982 91
E Credit and Personnel Reports	30,000 00	65,000 00	61,751 50
F Bank Charges for Ownership Certificates	60,000 00	60,000 00	56,914 95
G Sundries	20,000 00	20,000 00	10,102 01
	<u>\$1,778,855 00</u>	<u>\$1,778,855 00</u>	<u>\$1,556,476 55</u>

As at March 31, 1951, there were 351 salaried employees being paid from this vote, of whom 211 were permanent and 140 temporary.

- A From this allotment were paid per diem allowances in connection with the Board of Referees, Excess Profits Tax Act: Chairman—Hon. Mr. Justice J. D. Hyndman, at \$30 per day, \$2,850; member—T. N. Kirby, at \$15 per day, \$780.
- B Expenditures include: printing, etc., \$36,783.20, and stationery, \$46,799.93 (including \$2,650.08 for the acquisition, inspection and repair of adding machines, calculators and typewriters).
- C Expenditures include: court costs, \$31,771.67; Exchequer Court, law stamps, \$34,600; and payments of \$1,000 or over to: J. T. McQuarrie, Halifax, \$2,573.03; W. S. Owen, Vancouver, \$1,627.40; J. W. Pickup, Toronto, \$4,118.10; Charles Russell & Co., London, Eng., \$2,024.24; F. A. Sheppard, Vancouver, \$2,518.41; H. E. Swift, Winnipeg, \$1,001.94.
- D The expenditures under this heading include: (a) the cost of a campaign to "File Your Income Tax Early"; (b) the cost of newspaper advertisements indicating changed or temporary locations of Income Tax Offices.
- E The charge to this allotment consists of investigation and tracing of taxpayers by subsidiary companies of the Associated Credit Bureaux of Canada, Toronto.
- F Canadian chartered banks and the Montreal City and District Savings Bank are compensated for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, as amended, and the Income Tax Act, in respect of dividends and interest payable to residents and non-residents of Canada as evidenced by coupons presented to the banks for payment.
- Payments were as follows: Barclays Bank (Canada), \$131.43; Canadian Bank of Commerce, \$10,221.18; Banque Canadienne Nationale, \$3,643.47; Banque Provinciale du Canada, \$1,152.45; Dominion Bank, \$2,611.96; Imperial Bank of Canada, \$2,219.36; Bank of Montreal, \$15,117.61; Montreal City and District Savings Bank, \$1,764.89; Bank of Nova Scotia, \$5,092.71; Royal Bank of Canada, \$11,896.14; Bank of Toronto, \$3,063.75.
- G Expenditures comprise: newspaper subscriptions, \$986.45; accounting services, \$5,007.21; provision of protective service, \$1,658.52; secret investigation services, \$1,100; miscellaneous, \$1,349.83.

Vote 264 Internal Inspection and Verification

	Estimates	Allotments	Expenditures
Salaries	1,039,355 00	1,039,355 00	929,678 88
Travelling Expenses	160,000 00	160,000 00	43,912 36
	<u>\$1,199,355 00</u>	<u>\$1,199,355 00</u>	<u>\$ 973,591 24</u>

This vote provides for the cost of inspection of District Offices and for Head Office verification and approval of District Office assessments, including succession duty.

As at March 31, 1951, there were 212 salaried employees being paid from this vote, of whom 163 were permanent and 49 temporary.

Vote 265 District Offices

	Estimates	Allotments	Expenditures
Salaries	23,020,340 00	22,880,340 00	20,158,386 00
A Allowances	7,800 00	7,800 00	4,147 74
B Printing, Stationery and Office Equipment	1,465,000 00	1,465,000 00	830,738 60
Travelling Expenses	650,000 00	690,000 00	538,167 77
C Telephones and Telegrams	110,000 00	120,000 00	119,229 77
Freight, Express and Cartage	10,000 00	10,000 00	6,977 90
D Postage	700,000 00	700,000 00	515,796 35
E Law Costs	165,000 00	235,000 00	227,022 84
F Commissionaire Services	50,000 00	50,000 00	48,239 98
G Repairs and Upkeep of Equipment	2,000 00	2,000 00	1,098 67
H Sundries	130,000 00	150,000 00	104,409 79
	<u>\$ 26,310,140 00</u>	<u>\$ 26,310,140 00</u>	<u>\$ 22,554,215 41</u>

As at March 31, 1951, there were 6,448 salaried employees being paid from this vote, of whom 4,376 were permanent and 2,072 temporary.

- A Allowances paid to employees in the Yukon Territory.
- B Expenditures included: printing, etc., \$532,727.76, and stationery, \$291,069.69 (including \$47,588.76 for the acquisition, inspection and repair of adding, accounting and duplicating machines and typewriters).
- C Expenditures include \$33,226.56 paid to the Department of Finance as a share of the costs of consolidated switchboard, Public Buildings, Toronto.
- D Expenditures include \$12,737.14 in respect of mail received from the public, the postage on which was short-paid.
- E Lawyers receiving \$1,000 or over: G. Adam, Montreal, \$3,194.45; A. Angers, Montreal, \$1,240.50; G. Beaudoin, Toronto, \$2,656.75; S. Berger, Ottawa, \$1,109.50; F. P. Brais, Montreal, \$4,718.19; J. A. Burrows, Ottawa, \$1,338; P. Dalmé, Montreal, \$1,288.50; D. Donaghy, Vancouver, \$3,653.73; R. I. Ferguson, Toronto, \$3,011.30; A. Fergusson, London, Ont., \$2,694.65; R. M. Howard, Vancouver, \$1,198.50; N. W. Jacobs, Montreal, \$2,477.65; A. P. Levesque, Vancouver, \$1,000; W. M. Martin, Toronto, \$2,599.30; C. V. McArthur, Winnipeg, \$9,484.13; L. C. McKinnon, Guelph, Ont., \$1,061.06; L. A. McLennan, Kenora, Ont., \$1,272.40; M. C. Meretsky, Windsor, Ont., \$2,084; G. S. Miller, Vancouver, \$1,477; H. A. Minden, Hamilton, Ont., \$1,716.59; P. D. Murphy, Vancouver, \$5,000; P. O. Ouimet, Montreal, \$1,095.50; C. Prevost, Montreal, \$9,669.88; J. A. Prud'homme, Montreal, \$4,650.71; G. F. Reid, Montreal, \$1,330.06; M. Robb, Belleville, Ont., \$2,241.23; S. Saper, Calgary, Alta., \$2,185.17; A. Serre, Kapuskasing, Ont., \$1,157.51; A. Theberge, Montreal, \$4,612.90.
- F The charge to this allotment represents the cost of protective service.
- G Expenditure includes maintenance and operation of departmentally owned motor vehicles.
- H The charges to this allotment consist of: armoured car service for the transportation of daily revenue deposits from District Income Tax Offices to banks, \$12,522.50; carfare, \$10,616.26; distribution of income tax forms, directory services and enquiries, \$16,379.47; drugs and first aid supplies, \$598.29; excise stamps, \$5,893.08; Government Officers' Guarantee Fund, \$3,996.47; ice, \$1,347.15; laundry and towel service, \$5,699.61; meals (overtime work), \$3,618.75; newspaper subscriptions, \$3,503.39; photographs for identification and authorization cards, \$1,497.18; payment to Canadian Wheat Board, Winnipeg, for preparing list and copies of cheques, \$8,401.65; searches re deeds, titles, etc., \$24,858.99; valuation of property, \$2,466.20; miscellaneous, \$3,010.80.

INCOME TAX APPEAL BOARD

Salaries of Members of the Board—An Act to amend the Income War Tax Act, c. 53, 1948. \$ 31,999 99

Section 14 of the above Act and sections 76 and 77 of an act to amend the Income Tax Act, c. 52, 1948, provide for the establishment of an Income Tax Appeal Board to be appointed by the Governor in Council and to consist of a Chairman and not less than 2 or more than 4 other members, one of whom may be appointed Assistant Chairman. The Chairman is to be paid a salary of \$13,333.33 a year, the Assistant Chairman, \$12,000 and the other members of the Board, \$10,000 each. The authority states that members are to be paid travelling allowances calculated in the same manner as allowances paid to judges under the Judges' Act, c. 56, 1946, as amended.

Expenditures represent payment of salaries to: Hon. Mr. Justice Roy T. Graham, Chairman, \$9,999.99 (to December 31, 1950); F. Monet, Assistant Chairman, \$12,000; W. S. Fisher, member, \$10,000.

Vote 266 Administration Expenses

	Estimates	Allotments	Expenditures
Salaries	24,020 00	28,020 00	27,426 35
Printing, Stationery and Office Equipment	3,000 00	4,000 00	3,327 57
A Travelling Expenses	30,000 00	24,700 00	8,528 29
Telephones and Telegrams	300 00	600 00	323 96
B Court Reporters Fees	14,400 00	14,400 00	6,949 21
Sundries	1,280 00	1,280 00	375 22
	<u>\$ 73,000 00</u>	<u>\$ 73,000 00</u>	<u>\$ 46,930 60</u>

As at March 31, 1951, there were 9 salaried employees being paid from this vote of whom 5 were permanent and 4 temporary. Those receiving salaries at annual rates of \$5,000 or over on that date were: W. O. Davis, \$6,876; W. Guillery, \$5,472.

A Includes travelling expenses paid to (a) Chairman and members of the Income Tax Appeal Board: Hon. Mr. Justice Roy T. Graham, \$1,245.25; W. S. Fisher, \$1,744.85; F. Monet, \$2,120.56; and (b) employees: W. O. Davis, \$1,458.79; W. Guillery, \$1,958.84.

B Travelling and living expenses of reporters are also charged to this allotment. Expenditures included payments amounting to \$6,211.33 to the Canadian Reporting Co., Ottawa.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 25,716 00

REVENUES

Comparative Summary

	1950-51	1949-50
CUSTOMS AND EXCISE DIVISIONS		
Ordinary Revenue—		
Tax Revenue:		
A Customs Import Duties	295,721,749 70	225,877,683 46
B Excise Duties	241,046,174 19	220,564,503 76
C Excise Taxes	686,768,092 15	571,457,480 33
Non-Tax Revenue:		
D Privileges, Licences and Permits	73,212 35	44,412 78
E Proceeds from Sales	4,591 65	6,592 75
F Services and Service Fees	728,888 75	697,100 84
G Refunds of Previous Years' Expenditure	1,677 73	622 07
H Miscellaneous	665,968 45	605,306 32
Total (Customs and Excise Divisions)	<u>1,225,010,354 97</u>	<u>1,019,253,702 31</u>
TAXATION DIVISION		
Ordinary Revenue—		
Tax Revenue:		
I Income Taxes		
Individuals—		
Deductions at source	336,364,412 88	279,132,618 93
Other collections	315,964,267 15	342,849,594 07
Corporations	799,196,510 63	603,193,132 19
Dividends and Interest (foreign currency and non-resident)	61,610,319 25	47,474,846 21
J Excess Profits Taxes	10,140,910 04	1,788,387 67
K Succession Duties	33,599,089 08	29,919,780 07
Total Net Tax Revenue	<u>1,556,875,509 03</u>	<u>1,300,781,583 90</u>

TAXATION DIVISION— <i>Concluded</i>		1950-51	1949-50
Non Tax Revenue:			
L	Proceeds from Sales	1,868 81	222 22
M	Services and Service Fees		57,906 83
N	Refunds of Previous Years' Expenditure	713 91	1,077 82
O	Miscellaneous	526,336 74	366,605 17
Total Ordinary		1,557,404,428 49	
Special Receipts and Other Credits—			
P	Refundable portion of excess profits tax—Transfer to revenue of excess reserve set up in previous years	25,000,000 00	
Total (Taxation Division)		1,582,404,428 49	1,301,207,395 94
Grand Total		\$ 2,807,414,783 46	\$ 2,320,461,098 25

Details

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—

Tax Revenue:

A	Customs Import Duties	313,853,311 24	
	Less drawbacks, \$10,638,540.59, and refunds, \$7,493,020.95	18,131,561 54	
			295,721,749 70
Drawbacks consist of home consumption drawback claims amounting to \$1,802,053.22; and export drawback claims of \$8,836,487.37.			
B	Excise Duties: Spirits (including validation fees, \$1,108,251.97), \$61,234,552.33; beer, \$2,745,850.73; malt, \$65,409,426.88; Canadian raw leaf tobacco, \$257,272.80; cigarettes, \$103,650,052.54; cigars, \$203,944.70; tobacco, manufactured, \$10,375,337.35; licences, \$38,009 Less drawbacks, \$1,925,617.47, and refunds, \$942,654.67	243,914,446 33 2,868,272 14	
			241,046,174 19

Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only; and to malt used in beer exported or delivered to ships' stores.

C	Excise Taxes: Embossed cheques, \$391,376.46; interest, \$228,770.32; licences, \$85,830.56; miscellaneous (court penalties, court costs, etc.), \$57,743.08; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, and travellers' cheques, and (ii) stock transfer tax, \$10,553,385.31; sales tax, \$470,626,812.66. Manufacturers' taxes: automobiles, \$61,933,428.91; cameras, photographic films, etc., \$891,196.99; Canadian raw leaf tobacco, \$103,462.10; cigarettes, \$70,787,902.64; cigars, \$2,745,032.89; tobacco, manufactured, \$11,562,945.49; cigarette papers and tubes, \$7,733,683.98; candy and chewing gum, \$10,879,829.89; carbonic acid gas, \$154,327.15; electrical appliances, \$2,080,439.18; firearms and ammunition, \$630,663.39; fishing rods and reels, \$114,373.26; fountain pens, etc., \$675,088.31; furs, \$4,509,288.27; golf clubs and balls, \$107,217.77; jewellery, clocks, watches, chinaware, etc., \$6,458,929; lighters, \$398,133.19; matches, \$762,456.54; motorcycles and motors, \$93,658.91; phonographs, radios and tubes, \$5,548,495.20; playing cards, \$887,683.44; rubber tires and tubes, \$8,907,147.63; slot machines, \$251,189.78; smokers' accessories, \$521,705.60; soft drinks, \$7,212,169.56; toilet articles, preparations and soaps, \$4,551,507.38; trunks, bags, etc., \$2,603,740.34; wines, \$2,224,884.83	697,274,500 01	
	Less drawbacks, \$724,734.70, and refunds, \$9,781,673.16	10,506,407 86	

686,768,092 15

CUSTOMS AND EXCISE DIVISIONS—*Continued*

The amount of \$697,274,500.01 was apportioned as follows:
domestic, \$615,173,803.95; importations, \$82,100,696.06.

Excise Taxes derived from the following sources do not form part of the "excise taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues: (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, postal notes, letters and post cards.

Drawbacks consist of export drawback claims which relate to tax paid on materials both domestic and imported, used in the manufacture of goods exported.

Non-Tax Revenue:

D Privileges, Licences and Permits: Brokers' licences, \$9,075.19; copies of manifests, entries and invoices, \$5,821.20; landing certificates, \$328.80; law stamps, \$48,640.45; rentals of public buildings and properties, \$9,426.71		73,292 35	
Less refunds		80 00	
			73,212 35
E Proceeds from Sales: Sale of unclaimed goods, etc.		5,612 90	
Less refunds		1,021 25	
			4,591 65
F Services and Service Fees: Bonded factory and warehouse fees, \$108,941.90; cartage, \$29,608.75; copyright fees, \$474.25; extra or overtime services, \$491,398.30; storage charges, \$98,558.70; sundry, \$3.28		728,985 18	
Less refunds		96 43	
			728,888 75

Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.

Copyright fees are collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S., as amended.

Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons accommodated.

Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.

G Refunds of Previous Years' Expenditure			1,677 73
H Miscellaneous: Customs seizures, \$560,387; excise seizures, \$65,792.15; conscience money, \$639.44; Foreign Exchange Control Board, unclaimed, seized and forfeited funds, \$32,709; forfeited bond, \$5,000; premium on foreign exchange transactions, \$1,874.28; sundry, \$2,086.84		668,488 71	
Less refunds		2,520 26	
			665,968 45

The revenues from customs and excise seizures were derived mainly from seizures under the provisions of the Customs Act, c. 42, R.S., as amended, and the Excise Act, c. 52, 1934, as amended. Disbursements in this connection amounted to \$171,404.32, consisting of refunds of \$219.15, and \$171,185.17 from Vote 262, in respect of payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise Acts.

Forfeited bond represents amount collected from a Guarantee company on a bond posted by it on behalf of a licensee under the Excise Act, who had violated the regulations.

CUSTOMS AND EXCISE DIVISIONS—*Concluded**General Comment*

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licencees, securities are furnished the Department and deposited with the Department of Finance for safekeeping. At March 31, 1951, the securities so deposited were \$3,985,000 for customs purposes and \$1,662,050 for excise purposes.

Total (Customs and Excise Divisions)

\$ 1,225,010,354 97

Certified correct.

D. SIM,

Deputy Minister of National Revenue
for Customs and Excise.

TAXATION DIVISION

Ordinary Revenue—

Tax Revenue:

I Income Taxes

Individuals—

Deductions at Source	398,866,226 28	
Less refunds	62,501,813 40	

336,364,412 88

Other Collections	329,103,685 49	
Less refunds	13,139,418 34	

315,964,267 15

Corporations	811,397,216 70	
Less refunds	12,200,706 07	

799,196,510 63

Dividends and Interest (foreign currency and non-resident)	62,044,145 52	
Less refunds	433,826 27	

61,610,319 25

J Excess Profits Taxes	22,676,638 44	
Less refunds	12,535,728 40	

10,140,910 04

K Succession Duties	35,037,519 26	
Less refunds	1,438,430 18	

33,599,089 08

Non-Tax Revenue:

I. Proceeds from Sales		1,868 81
N Refunds of Previous Years' Expenditure		713 91

O Miscellaneous: Copies of judgments, \$1,124.10; fines and forfeitures, \$414,390.44; jury and witness fees, \$60.60; law costs, \$110,761.60		526,336 74
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Total Ordinary

1,557,404,428 49

Special Receipts and Other Credits—

P Refundable portion of excess profits tax—Transfer to revenue of excess reserve set up in previous years		25,000,000 00
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In the taxation years 1942 to 1946 inclusive, estimated amounts of revenue were set aside to provide for the repayments of refundable savings portion of excess profits taxes collected. The amounts refundable after final assessment were not as large as estimated. The excess reserve is therefore adjusted by the \$25,000,000 now brought back into the revenue of the Division.

Total (Taxation Division)

\$ 1,582,404,428 49

Certified correct.

V. W. T. SCULLY,

Deputy Minister of National Revenue
for Taxation

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	<u>Cr. Balance</u> <u>Mar. 31, 1950</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance</u> <u>Mar. 31, 1951</u>
[10] Floating Debt				
(a) <i>Matured Funded Debt Outstanding—</i>				
A Refundable portion of individual income tax	1,211,895 67	550 38	447 28	1,211,792 57
(d) <i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account Cheques—National Revenue	2,661 39	150 33	1,796 37	4,307 43
	<u>1,214,557 06</u>	<u>700 71</u>	<u>2,243 65</u>	<u>1,216,100 00</u>
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
C Contractors' Securities—Cash—Customs and Excise	13,001 31	14,662 03	40,391 82	38,731 10
D Guarantee Deposits—Customs and Excise	15,000 00		5,000 00	20,000 00
	<u>28,001 31</u>	<u>14,662 03</u>	<u>45,391 82</u>	<u>58,731 10</u>
[13] Deferred Credits				
E National Revenue Suspense	60,774 43	308,244 84	885,843 78	638,373 37
[14] Sundry Suspense Accounts				
F (b) Provincial Corporation Income Tax Special Account	50,680,649 87	17,402,170 41	30,051,143 01	63,329,622 47
(c) <i>Miscellaneous—</i>				
G Income Tax Appeals—Security Deposits	72,400 00	40,400 00	51,600 00	83,600 00
H Income Tax Appeals—Fees	2,310 00	2,790 00	5,552 20	5,072 20
I Income Tax Special Account—Province of Prince Edward Island		3,168 42	3,168 42	
I Income Tax Special Account—Province of Quebec		14,602 91	14,602 91	
I Income Tax Special Account—Province of Ontario		51,666 09	51,666 09	
I Income Tax Special Account—Province of Manitoba		19,065 82	19,065 82	
J Unclaimed Cheques Suspense—Customs and Excise	308 82		163 40	472 22
Taxation	1,768,455 83	100,161 68	353,586 50	2,021,880 65
	<u>52,524,124 52</u>	<u>17,634,025 33</u>	<u>30,550,548 35</u>	<u>65,440,647 54</u>
[17] Funded Debt Unmatured				
(a) <i>Payable in Canada—</i>				
K Refundable portion of excess profits taxes	115,651,082 93	91,288,761 61	28,274 52	24,390,595 84
	<u>\$169,478,540 25</u>	<u>\$109,246,394 52</u>	<u>\$ 31,512,302 12</u>	<u>\$ 91,744,447 85</u>
A The credit balance in this account covers the estimated liability to individual taxpayers in respect of the refundable portion of income tax for 1942, 1943 and 1944. The credits and debits in this account include adjustments.				
B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest				

- bank account is then recouped in the usual way and this account adjusted concurrently. The closing balance in respect of the Customs and Excise Divisions was \$4,304.38 and of the Taxation Division, \$3.05.
- C Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51 bonds so held in respect of the Department of National Revenue—Customs and Excise Divisions—amounted to \$10,500.
- D Credits in this account represent cash deposits posted as a guarantee of payment of customs duty and excise taxes on products released under permission of the Collectors.
- E Credits, with the exception of \$60 which is held for decision as to disposition, are instalment payments of Excise Tax revenue on account of penalties imposed by the courts under the Excise Tax Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Debits are amounts transferred to Revenue when instalments are completed.
- F This amount represents provincial corporation income taxes collected by virtue of agreements entered into under the provisions of section 6 of the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947, and held pending assessment and distribution to the several provinces.
- G An appellant to the Exchequer Court from a decision of the Minister of National Revenue as to his assessments is required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appeal is allowed, the amount is returned to the appellant; otherwise, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to Revenue. No interest is allowed on the deposit.
In addition to the above cash, bonds amounting to \$800 are held in the custody of the Minister of Finance, but are not recorded in this account.
- H An appellant to the Income Tax Appeal Board is required to pay to the Receiver General a fee of \$15 upon the serving of the notice of appeal and if the appeal is allowed, in whole or in part, the fee is returned to him, but not otherwise. Credits in this account represent the receipt of such fees while debits are refunds to successful appellants or the transfer to Revenue of deposits where appeals were disallowed.
- I These accounts record the transactions in respect of arrears of provincial and territorial income tax which were collected by the Federal Government and paid to the provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.
- J All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to these accounts pending claims therefor.
- K This account was established in the fiscal year 1942-43 to provide, by transfer hereto, the amounts estimated by the Department as required to repay the refundable portion in respect of the taxation years 1942 to 1946, inclusive. As at March 31, 1950, repayment had been effected for 1942 to 1944 inclusive. Debits in the current fiscal year represent repayment for 1945 and an adjustment (by transfer of \$25,000,000 to Revenue—Special Receipts and Other Credits) of the balance. The remaining credit is deemed adequate to provide for the ultimate repayment in respect of 1946. Credits in the account represent adjustments following amended assessments.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Collectable	2,089,280 84	1,918,787 52
Uncollectable	771,428 22	602,934 02
	<u>\$2,860,709 06</u>	<u>\$2,521,721 54</u>

The amount shown as collectable comprises: domestic excise taxes, \$2,041,703.03; customs seizures, \$18,771.99; defalcations, \$2,191.19; customs duties and excise taxes on importations, \$21,835.36; sundries, \$4,779.27.

Uncollectables comprise: domestic excise taxes, \$665,446.32; defalcations, \$69,274.20; customs duties and excise taxes on importations, \$6,232.69; losses through fires, burglaries and shortages in remittances, \$30,436.72; sundries, \$38.29.

No breakdown, as between current and previous fiscal years, is available from departmental records in respect of excise tax revenue accounts.

The above statement does not include accounts receivable in respect of the Taxation Division.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The following lists contain the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Travelling and removal expenses and annual living allowances of \$500 or over are also shown for all employees.

CUSTOMS AND EXCISE DIVISIONS

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—ADMINISTRATION AND HEADQUARTERS					
Sim, D., Deputy Min- ister	\$ 12,000 00		Shepherd, W. C.	5,880 00	
Nauman, V. C., Asst. Deputy Minister (Ex- cise)	8,500 00	\$ 529 04	Smith, W. B.	5,520 00	
Urquhart, G. B., Asst. Deputy Minister (Customs)	8,500 00		Stuart, W. B.	7,320 00	
Arbuckle, D. A.	5,460 00	988 19	Sykes, A.	5,208 00	
Armstrong, W. D.	5,820 00		Taylor, L. H.	5,940 00	617 85
Aust, G. E.	5,520 00		Telford, J. F.	5,208 00	
Brown, A. W.	6,780 00		Williams, J. K.	6,180 00	904 30
Bunker, G. N.	7,320 00	670 01	Wood, C. E.	6,480 00	
Crisse, A. M. A.	5,472 00	1,067 47½	Yeo, S. D.	6,780 00	
Carson, H. L.	5,760 00		Younger, L. R.	6,180 00	
Deachman, J. S.	5,208 00		INSPECTION, PORTS, ETC.		
Drummond, J. E.	5,820 00		Aucoin, A.	5,520 00	
Ellis, H. H.	6,480 00		Barrett, R. A.	5,520 00	1,000 68
Fairbairn, R.	5,820 00		Beardmore, H.	6,120 00	
Falkner, T. S.	5,208 00		Bennett, W. R.	5,208 00	
Finlayson, F.	5,208 00		Burns, F. M.	5,088 00	1,303 57
Fitzgerald, R. R.	5,520 00		Carmichael, A.	6,480 00	
Furlong, M. J.	5,520 00		Champion, T. C. V. ..	5,520 00	
Gaboury, J. E.	7,080 00	1,858 36	Clerk, E. G.	5,520 00	
Gardner, G. C.	5,520 00	2,224 51	Conway, W. T.	5,520 00	737 26
Godbout, O. J. A.	5,208 00	1,355 64	Dean, C. S.	5,208 00	1,178 76
Gorman, M. J.	5,208 00	510 96*	Devlin, H. F.	5,208 00	
Graham, G.	5,520 00	2,166 64	Dickinson, M. R.	6,480 00	
Grant, A. C.	5,208 00		Dupras, P.	5,208 00	
Gunby, C. E.	5,940 00		East, J. H.	5,820 00	521 29
Haw, W. C.	6,120 00		Findlay, A. T.	5,208 00	
Hector, J. H.	5,208 00		Goucher, A. R.	5,520 00	
Hicklin, W. L.	6,120 00	523 70	Grant, J. W.	5,208 00	1,085 91
Hind, A. R.	5,580 00		Grenier, P. E.	5,520 00	
Holmes, L. W.	5,208 00		Hall, H. R. M.	5,520 00	
Holtby, E. G.	5,208 00	3,599 09	Hare, J.	5,088 00	
Hooper, J. A. V.	5,208 00		Harris, A. N. K.	5,208 00	
Howell, J. G.	7,080 00	{ 860 10 1,445 57*	Harris, C. H.	5,268 00	
			Harris, D. J. W.	5,208 00	989 87
Kenney, A. S.	5,208 00		Hignell, H. A.	5,520 00	
King, G. C. M.	5,208 00		Hindson, R. A.	5,520 00	1,262 68
Labarge, R. C.	6,780 00		Juteau, J. D. A.	5,520 00	
Lawrence, E. D.	6,780 00		Kergan, R. L.	5,208 00	
MacMillan, A. F.	6,780 00		Laing, A.	7,320 00	
Marquis, R. A.	5,208 00		Lauzon, J. A. E.	5,208 00	
McCann, F. A.	5,208 00	530 48	L'Heureux, P. H.	5,088 00	
Mills, T. H.	5,208 00		Lindsay, G. B.	5,520 00	1,879 65
Munroe, H. R.	5,820 00		Lloyd, L.	5,208 00	
Ogilvie, S. G.	5,208 00	655 28	Magee, H. E.	5,268 00	
Roy, J. E.	5,520 00		Maxwell, R. C.	5,208 00	
Savard, I.	7,080 00	637 05	Mercer, M. J.	5,088 00	
Sharkey, N.	5,208 00		Moore, W. W.	5,520 00	1,277 99
			Page, A. J. W.	5,520 00	
			Paul, W. G.	5,520 00	1,460 71
			Phillipson, C. E.	5,820 00	{ 502 43 649 82*
			Quinney, H. A.	5,088 00	1,307 55
			Redmond, J.	5,268 00	
			Robinson, P.	5,088 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
St. Jean, J. A.	5,520 00		Stone, T. W.	5,208 00	
Saunders, A. M.	5,520 00		Wackett, E.	5,520 00	1,962 81
Sloan, E. B.	5,820 00	965 30	Wooster, W. T.	5,208 00	
Stamp, W. G.	5,520 00		Yardley, G. A.	5,520 00	

Other salaried employees who received travelling or removal expenses and allowances of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
OTTAWA—					
ADMINISTRATION					
AND HEADQUARTERS					
Brideaux, W. P.	\$ 968 72	Chant, H. G.	636 99	Godden, S. C.	964 88
Brush, M. H.	1,946 93	Charbonneau, J. P. A.	1,320 18	Grant, H. C.	2,053 55
	559 61*	Charland, J. R.	501 30	Grant, H. C. M.	1,500 00†
Dicks, W. M.	912 01	Choquette, G.	823 76	Green, L.	739 70
Malloy, M. S.	1,243 03	Clapper, D. W.	1,614 40	Gresham, J. R.	729 20*
McIntyre, G. D.	888 06	Clarke, D. P. M.	871 56	Gross, J. R.	838 07
Mills, A. P. C.	1,245 02	Cloutier, J. E.	1,139 49	Guymier, G. L.	568 80
O'Connor, E.	992 85	Collins, L. G.	780 00†	Hannah, C. E.	1,500 00†
Taylor, W. M.	1,070 18	Coughlan, J. J.	1,440 93	Harrison, W. D.	749 41
		Cressman, L. H.	740 64	Harvie, H. G.	1,147 95
		Crichton, J. G.	900 05	Hatchen, A. T.	900 00†
		Dale, S. C.	1,052 05	Hebert, R.	1,369 27
INSPECTION, PORTS, ETC.		Darts, E. C.	559 62	Henley, F. C.	743 05
Ahier, B.	780 00†	Davignon, J. O.	1,351 73	Hewitt, E. V. G.	803 05
Algar, F. I.	1,500 00†	Dee, L. J. W.	1,054 02	Hewitt, J. A.	780 00†
Anstie, E. H.	757 53	Demers, J. A.	827 28	Hickey, L. J.	509 20
Arlett, F. E.	951 00	Deschenes, J. E. R.	767 15	Hollahan, W. W.	780 00†
Bailey, J. E.	780 00†	Desjardins, P. A.	1,163 93	Hooper, F. W.	861 32
Ball, H. E.	573 41	Desrochers, L. J.	792 75	Horning, E. L.	880 15
Ballentine, J. W.	1,500 00†	Ditner, L. B.	884 23	Hoskins, R. W.	780 00†
Bartlett, J. B.	780 00†	Dobson, D. J.	972 50	Hudson, W. J.	670 50
Beaton, C. J.	1,313 40	Donnen, J. E.	728 67	Hutchinson, A. R.	1,037 70
Beaudoin, J. E.	1,670 14		2,724 00†	Isaacs, R. J.	572 00
Belisle, J.	675 63	Dorman, D. B.	680 62	Jackson, J. L.	1,043 88
Bennett, G. L.	921 38	Downey, G. A.	780 00†	Jackson, M. N.	1,384 15
	886 59*	Dowsley, J. E.	1,163 44	Johnston, G. F.	592 04*
Benson, N. B.	507 84	Drouin, F.	1,178 29	Kearley, G. P.	780 00†
Biggin, R. H.	1,011 94	Dubrule, R. J.	789 06	Kennedy, N. W.	521 15
	617 89*	Dufresne, A. P. E.	597 82	Kerr, H. C.	569 17
Bilodeau, J. B. R.	1,129 65	Dufresne, P. E.	708 62	Lasnier, J. L. P.	1,342 04
Blain, R. J. Y.	568 83	Dunlop, J. C.	713 98	Last, P. P.	1,142 26
Blais, V.	972 28	Dunsmore, C. C.	1,292 73	Lavallee, J. A.	782 10
Blanchfield, L. C.	610 58	Dyke, K.	780 00†	Lawrence, J.	780 00†
Blandford, R. D.	961 60	Eaton, R. L.	1,794 30	Letarte, J. O.	978 24
Bond, A. E.	3,668 21	Eisan, R.	638 35	Letarte, L. P.	1,478 70
Booth, S.	514 94	Faber, R. L.	1,091 28	Levie, F. E.	1,469 68
Boulet, J. L.	584 14	Fenton, J.	580 40	Liddle, R. G.	971 10
Bourassa, G. A.	720 00	Ferguson, E. S.	1,683 16	Lindley, L. C.	1,498 61
Boyde, A. G.	780 00†	Fletcher, O. D.	1,011 70	Loewy, H. G.	2,022 60
Breckin, W.	989 95	Foster, A. D.	1,857 02	Logey, T.	1,788 79
Brown, G. B.	1,043 85	Fowlow, P.	1,197 83	Lynch, J. F. R.	1,685 25
Brown, R.	746 35	Fox, G. E.	2,068 65	MacDonald, J. F.	1,223 43
Brulotte, J. P. A.	645 97	Fox, V. E.	823 90	MacGregor, H. M.	800 02
Buckmaster, L. B.	1,676 73	Fraser, W. G.	892 10	MacKay, F. H.	618 61
Budden, F. R.	1,122 90	Freeman, D. H.	960 05	Mann, C. A.	658 10
Burdett, R. A.	970 57	Gagne, A.	2,260 01	Manning, H. C.	1,053 39
	2,088 00†	Gagnon, C. B.	876 02	Martel, E.	921 21
Burns, J.	1,808 38	Gallant, D. E.	2,229 84	Martyn, A. S.	1,007 27
Cairns, C. J.	716 54	Gallup, M. A.	1,256 77	Martyn, M. E.	1,780 80
Carew, G. W.	780 00†	Gauvin, L. J.	507 85	Mathieu, J. G. R.	816 98
Carpentier, J. R.	1,802 90	Gee, S. A.	951 30	McCabe, E. R.	1,500 00†
Carroll, E. L.	789 00	George, E. S.	822 70	McDaid, R. M.	2,508 03
Carswell, M. R.	1,500 00†	Gibbons, I. G. P.	780 00†	McDonald, J. H.	947 53
Chadwick, M. A.	1,133 55	Gibbs, J. W.	647 89	McEwen, R. C.	1,836 15
Channon, C. B.	600 60	Gilliard, C. L.	1,608 48	McGlashan, N. S.	1,255 25

Travelling expenses		Travelling expenses		Travelling expenses	
McGregor, I. R.	1,285 03	Reynolds, A. S.	1,244 68	Thompson, F. D. ..	728 40
McIntyre, J. H.	2,309 37	Rich, H. J.	792 90	Thomson, O. H. R. ..	617 90
McKee, H. G.	560 06	Richardson, E. G. W.	1,307 11	Thorburn, L. J.	569 05
McKellar, N. L.	1,802 36	Roberts, J. R.	780 00†	Thorne, E. W.	503 75
McKenzie, R. L.	673 46	Rolston, L. E.	508 91	Thornton, R. W.	900 83
McLaren, W. L.	979 55	Ross, F. L.	1,306 12	Tinney, W.	1,363 65
McQuaid, C. G. C. ..	1,500 00†	Rousseau, J. M.	1,464 80	Townsend, G. M.	1,078 90
Menzies, R.	1,757 29	Rowse, C.	780 00†	Trudeau, J. R.	1,023 11
Miller, D. P.	1,003 59	Sabourin, J. F.	643 08	Turnquist, J. E.	900 00†
Mohr, A. W.	1,386 57	St. Pierre, E.	952 58	Vermette, H.	512 52
Monck, D. R.	1,338 18	Saskie, P.	692 70	Vincer, R. A.	2,670 29
Moore, A. T.	2,521 65	Schlessinger, F.	1,818 50	Wallis, C. W.	793 72
Moore, D. G.	640 45	Schneider, F. W.	634 14	Walsh, W. C.	506 65
Moores, R. C.	978 94	Scott, D. W.	555 43	Walters, J.	780 00†
Morgan, A. R.	761 05	Senecal, J. A.	586 95	Walters, L. L.	780 00†
Murray, I. M.	1,500 00†	Sevigny, T. G.	696 64	Walters, T.	1,639 94
Nadeau, J. R.	1,290 65	Shears, L. O.	1,662 72	Warder, T. A. E.	749 95
Nelson, W. J.	573 11*	Shepardson, L. K. ..	679 50	Watson, G. F. S.	511 38
Nichols, J. W.	1,500 00†	Shilson, W.	762 30	Watson, H. L.	1,519 10*
Nicholson, M. A.	2,493 97	Shipman, A. J.	1,158 88		719 04
Northan, W. L.	969 05	Smith, C. H. V.	1,608 33	Wells, M. R.	795 70
Oliver, S.	1,633 92	Smith, H. A.	767 25		532 43*
Ouellet, E.	616 05	Squires, G. J.	780 00†	White, H.	780 00†
Ozon, J. P.	780 00†	Staple, L. G.	780 00†	White, M. B.	1,068 70
Pare, A. U.	911 34	Stapleton, F.	1,602 33	Wiles, N. D.	2,094 56
Parent, G. L.	1,634 79	Starke, L. E.	1,361 70	Williams, J. O.	1,500 00†
Parrott, H. H.	962 79	Steben, F. L. J.	1,233 13	Williamson, E. P. ..	755 36
Paynter, A. J.	780 00†	Stevens, W.	928 50	Willis, K. E.	1,315 93
Pearson, J. L.	888 60	Stone, G. A.	780 00†	Wilson, G. D. C.	904 05
Pennington, N.	621 29	Stone, H. L.	679 86	Wilson, L. G.	1,092 00
Perron, E. A. S.	1,500 00†	Stoncham, F. A.	2,287 92	Wiseman, G. F.	605 05
	1,827 00	Stonier, A. M.	1,006 24	Wiseman, H. F.	780 00†
Pevlar, J. A.	581 85	Studer, C. A. B.	615 92	Woolard, R. F.	1,166 46
Pleming, P. E.	1,296 07	Suley, J.	780 00†	Yetman, L.	780 00†
Power, C. J.	780 00†	Sunberg, H. W.	1,816 10	Young, H. K. W.	582 90
Praught, E. J.	3,192 22	Swan, J. W.	1,664 92	Young, H. M.	666 30
Ramsay, W. H.	1,785 94	Thompson, C. F.	731 10		

* Removal expenses.

† Living allowance, annual rate.

‡ Charged to Department of National Health and Welfare, Vote 215.

TAXATION DIVISION

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
HEADQUARTERS ADMINISTRATION					
Scully, V. W. T., Deputy Minister	\$15,000 00	\$ 1,287 10	Connolly, E. C.	6,000 00	1,317 05
Ahara, R. L.	6,780 00		Cross, F. J.	5,520 00	1,131 50
Andrews, R. E.	5,400 00		Demers, T.	5,400 00	
Arnold, J. P.	6,000 00		Dewar, C. A.	5,520 00	
Baird, R. M.	6,000 00		Elliott, G. W.	5,520 00	
Belleau, L. J.	7,800 00		Fell, J. M.	6,780 00	942 52
Boivin, J. A.	7,800 00		Fickes, R. H.	6,780 00	
Boland, J. D.	5,520 00		Fordham, R. S.	5,820 00	1,755 69 807 36*
Boles, T. Z.	5,520 00		Forsyth, J. S.	6,180 00	
Brennan, C. N.	6,000 00	893 24	Friesen, A. P.	6,120 00	2,233 67
Calver, B. W.	7,080 00		Gavie, C.	12,000 00	
Code, G. H.	6,600 00		Gill, D. J.	6,000 00	1,142 13
Collins, A. C.	5,940 00		Goodhue, C. E.	5,880 00	
			Green, G. W.	5,208 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Harmer, J. F.	7,080 00		Neil, A. V.	6,780 00	
Hobart, S. F.	5,940 00	628 82	Oakes, E.	5,520 00	
Hogarth, H. C.	8,000 00	662 30	O'Brien, E. F.	8,000 00	901 27
Huck, W. H.	7,080 00		Otterdahl, P. H.	5,520 00	
Ilsey, T. H. J.	5,268 00		Pereira, L. H.	5,400 00	
Inrig, W. D.	6,780 00		Petapiece, D. K.	6,480 00	570 60
Kee, J. B.	5,400 00		Pook, D. R.	7,080 00	
Kellond, H. W.	5,520 00	2,191 90	Pyke, B.	5,520 00	
Kirby, T. N.	6,120 00		Rogers, P. C.	5,400 00	
Linton, W. I.	6,180 00	1,212 19	Ross, I. G.	5,088 00	
Lunam, K. D.	5,520 00		Rounding, C. G.	6,120 00	
MacLatchy, E. S.	9,000 00		Ruddy, J. C.	6,120 00	
Malcolm, P. E.	6,480 00	1,087 60	Russell, A. E.	5,940 00	
Martin, E. D.	6,000 00		Russell, J. F.	7,080 00	
Matley, E.	5,400 00		Simpson, W. O.	7,560 00	734 19
McA'Nulty, M. W.	7,560 00	2,028 49	Sprott, M. F.	6,480 00	1,019 91
McClellan, D. J.	6,780 00	711 95	Stephenson, J. J.	6,480 00	
McCorkle, R. G.	5,400 00		Walford, J. S.	6,780 00	
McGrogan, H. R.	5,400 00		Williams, W. F.	10,000 00	938 00
McGrory, A. A.	10,000 00		Williamson, W. E.	5,400 00	
Meyers, D. C.	6,000 00	1,400 69	Wilmot, L. A.	7,200 00	
Michon, J. A.	5,400 00		Wilson, T. G.	5,400 00	
Milburn, H. H.	8,000 00	2,020 66	Wood, B.	7,800 00	678 05

DISTRICT OFFICES

NOTE.—Where travelling or removal expenses were \$500 or over, the names will be found in the general list.

	Salary rate		Salary rate		Salary rate
Allcorn, F. H.	\$ 5,400 00	Coffill, A. F.	6,120 00	Hauch, E. G.	5,760 00
Allen, L. C.	6,480 00	Coulonval, F.	7,080 00	Herbert, H. F.	6,780 00
Ardouin, J. F.	6,120 00	Coulter, D. M.	6,780 00	Hethrington, A. S.	6,000 00
Asmussen, C. J.	5,760 00	Green, J. N.	5,148 00	Hoyle, R.	5,520 00
Ayton, C. H.	6,480 00	Currie, T. S.	5,400 00	Insley, J. H.	6,000 00
Bailey, W. H.	7,320 00	Davidson, R. M.	5,520 00	Jackson, G. M.	5,400 00
Banning, C. R.	5,148 00	Dickson, W.	7,080 00	Jackson, T. C.	5,520 00
Barclay, G. F.	5,520 00	Dixon, J. W.	5,208 00	Jeffery, H. J.	5,148 00
Bartlett, H. F.	5,148 00	Doherty, M. G.	5,400 00	Johnson, M. H.	5,520 00
Beaven, H. F.	5,520 00	Drummond, L. S.	6,000 00	Johnston, A. V.	5,400 00
Beer, F. W.	5,520 00	Dunkley, H. W.	5,148 00	Johnston, L. H.	5,520 00
Belyea, J. E.	6,180 00	Dunsheath, J. W.	6,000 00	Joubert, R.	5,880 00
Bennett, H. T.	5,148 00	Edwardson, H. W.	7,800 00	Ketcheson, A. H.	5,400 00
Bergevin, J. A.	5,400 00	Ellis, A. O.	7,080 00	King, F. A.	5,520 00
Bernier, C.	5,400 00	Ells, D. W.	5,520 00	Labbee, J. A.	5,400 00
Bernier, S. E.	7,800 00	England, D. L.	6,120 00	Labelle, J. Z.	6,120 00
Bevan, A. R.	5,400 00	Estabrook, F. J.	7,080 00	Lachapelle, C.	5,400 00
Blanchfield, F. H.	5,400 00	Fabris, P.	5,400 00	Lacombe, R. J.	5,400 00
Blennerhassett, W. A.	6,480 00	Fellowes, K.	7,800 00	Lambert, J. F.	6,120 00
Bolduc, C. H.	6,120 00	Flynn, E. G.	6,120 00	Lambert, J. H.	5,148 00
Booth, C. L.	6,780 00	(including terminable allowance, \$600)		Langstone, T. W.	5,520 00
Bright, G. A.	5,400 00	Forest, M. R.	5,520 00	Larbalestier, C. H.	6,120 00
Bull, H. F.	6,180 00	Gaetz, D. G.	5,400 00	Laverdure, J. M.	6,480 00
Burgess, H. C.	6,120 00	Garland, S.	6,180 00	Lawrence, D. A.	5,760 00
Byers, J. C.	5,400 00	Gauthier, M.	6,000 00	Leach, W. R.	6,480 00
Cadioux, J.	5,400 00	Gee, H. W.	5,400 00	Lemay, R.	5,400 00
Caron, L. A.	5,400 00	Gilham, R. A.	5,520 00	Lewis, R. N.	6,480 00
Carrier, C. W.	5,640 00	Golumbia, S. P.	6,780 00	Leyden, C.	5,520 00
Carson, G. E.	6,480 00	Gorman, V. R.	5,148 00	Loneragan, P. A.	6,120 00
Chudleigh, H. E.	5,520 00	Grandin, T.	5,400 00	Lowery, E. W.	8,700 00
Clavet, R.	5,520 00	Grant, C.	5,268 00	Lugsdin, W. R.	5,148 00
Clery, W. V.	5,148 00	Grant, W. C.	7,200 00	MacDonald, G. G.	5,148 00
Cockburn, R. M.	6,000 00	Gregoire, J. O.	5,400 00	MacMillan, R. W.	5,400 00
		Gregory, N. V.	6,120 00	Martin, A. W.	5,520 00
		Halpin, J. G.	6,000 00	Masson, J. M.	6,000 00
		Hargreaves, S. S.	5,148 00	Matheson, H. M.	5,520 00
				Matheson, W. A.	6,120 00
				Mauchel, S. J.	5,148 00

	<u>Salary rate</u>		<u>Salary rate</u>		<u>Salary rate</u>
Mavor, C. W.	5,400 00	O'Neil, T.	5,148 00	Smith, L. W.	5,148 00
Maybee, D. E.	5,640 00	Parker, H. A.	6,180 00	Smith, R. F.	5,400 00
McCallum, T. E.	6,120 00	Parker, T. M.	5,400 00	Sparkes, A. T.	5,268 00
McCarthy, F. W.	5,148 00	Parkinson, R. E.	5,268 00	Staples, W. A.	5,148 00
McDonald, J. A.	6,120 00	Paterson, A.	6,000 00	Stewart, G. W.	5,400 00
McDonald, J. M.	5,400 00	Patrick, G. M.	5,208 00	Stewart, O. H.	6,780 00
McDonald, T. A.	5,148 00	Perry, C. A.	5,400 00	Sybionak, A.	6,000 00
McEntee, W. J.	6,780 00	Pope, J. A.	7,080 00	Taylor, A. J.	5,760 00
McEntyre, J. G.	8,700 00	Proulx, N.	5,400 00	Taylor, L.	6,120 00
McKay, M. E.	6,000 00	Reavely, S. D.	5,400 00	Taylor, L. R.	6,000 00
McLachlin, A. H.	6,120 00	Reeves, J. S.	7,800 00	Temple-Hill, C.	6,120 00
McMorrow, J. J.	6,780 00	Reid, K. L.	7,080 00	Thomas, E. W.	5,520 00
McVittie, D. E.	5,400 00	Rhude, S. B.	5,760 00	Thompson, W. G.	7,800 00
Molloy, S. G.	5,400 00	Rice, G. P.	5,520 00	Turgeon, E.	5,520 00
Mooney, O. W.	5,400 00	Rintoul, F. W.	6,120 00	Tyndall, C. L.	6,780 00
Morris, N. A.	6,120 00	Riopel, C. A.	5,520 00	Vair, H. H.	6,780 00
Morrison, J. H.	5,520 00	Roberts, F. A.	5,400 00	VanDusen, F. L.	5,148 00
Morrissey, J. R.	6,000 00	Roberts, J.	7,800 00	Varin, J. L.	5,400 00
Munro, G. F.	5,520 00	Robertson, F. A.	6,000 00	Wadge, W. O.	6,480 00
Murphy, W. J.	8,000 00	Roscoe, J.	5,208 00	Walton, R. H.	5,520 00
Nelson, S. S.	5,400 00	Rowden, R. S.	5,400 00	Watson, H. G.	5,520 00
Newlands, T. J.	7,080 00	Rutherford, D. F.	6,180 00	Weaver, L.	5,520 00
Newton, T. C.	6,120 00	St. Louis, J. H.	5,400 00	Wesson, C. E.	5,148 00
Nicholson, R. H.	5,400 00	Seringeour, G. C.	5,400 00	Wetmore, C. R.	5,520 00
Nicholson, W.	5,148 00	Sheppard, D. H.	9,300 00	Wigle, J. T.	6,780 00
Northfield, G. W.	7,080 00	Simms, S. M.	5,520 00	Wookey, H. J.	6,780 00
O'Donnell, W. T.	5,400 00	Slaney, H. V.	5,760 00	Wren, J.	6,780 00

Salaried employees who received travelling expenses of \$500 or over

Travelling expenses		Travelling expenses		Travelling expenses	
HEADQUARTERS ADMINISTRATION					
Arbuckle, R. W. ...\$	2,838 47	Sherrard, J. W.	557 05	Bellavance, J. P. ...	625 50
Bell, B. G.	769 33	Steele, M. W.	533 60	Bennett, R. G.	2,131 97
Berthiaume, R.	567 13	Taillon, P. B.	934 95	Bernier, S. E.	1,455 95
Blackburn, R. E.	1,412 74	Taylor, G. M.	1,110 73	Bettridge, J. A.	608 34
Card, R. A.	557 95	Thompson, V. J. R. .	754 70	Bird, J. M.	672 45
Carpentier, J. H.	560 40	Walls, G. M.	900 47	Blais, J. G.	505 00
Costello, D. J.	523 30	Walsh, P. R.	971 50	Bond, S. R.	531 38
Currie, H. W.	622 47	DISTRICT OFFICES		Botham, A. G.	1,028 74
Decary, R. G.	948 39	Aalto, A. U.	592 74	Boulanger, R.	697 28
Desormeaux, R.	779 32	Ackerman, D. M. ..	911 17	Boulet, L.	555 47
Epstein, H. M.	1,681 79	Adams, D. L.	866 74	Bowell, F.	566 50
Godderis, G. A.	1,939 72	Albert, N. E.	794 25	Boyd, A. J.	980 68
	845 03*	Alley, A. H. R.	812 69	Boyd, J. S. H.	536 09
Hanna, W. G.	2,498 51	Ambrose, G. W.	1,808 49	Braden, A. J.	975 33
Kaszyz, E.	2,545 30	April, P. E.	1,125 66	Bradley, W. G.	694 89
Kilburn, G. R.	1,453 53	Archambault, P. E. .	1,375 88	Brand, A.	2,075 65
Kuntz, H. G.	1,385 10	Armstrong, W. F. ..	546 26	Breckenridge, R. G.	846 15
Lalonde, J. R.	761 33	Ashley, C. D.	514 35	Bristowe, A. E. S. ..	1,012 51
Little, K. D.	662 61	Avent, J. C.	1,229 16	Brooks, T.	556 65
Lypchuk, F. A.	520 69	Bailey, J. A.	501 70	Bruce, W. F.	2,750 50
MacKenzie, G. J.	808 16	Bailey, W. H.	1,028 32	Brunet, J. E.	671 02
Meagher, M. F.	502 68		2,261 61*	Bryan, F. J.	537 55
Milne, C. D.	776 55	Bain, R. M.	1,628 62	Bull, M. C.	665 70
Near, W.	695 73	Bannerman, A.	2,019 73	Burrows, J. R.	691 44
Neville, L. W.	598 68	Banting, H. G.	677 16	Burton, W. H.	2,099 92
Potvin, J. P.	818 63	Barre, J. N.	1,158 95	Burwash, H. M.	1,037 60
Quigg, T. J.	695 15	Bates, J. H.	697 05	Cadieux, L. J.	624 35
Renton, J. M.	3,196 74	Becker, M. M.	700 15	Carney, T. D.	687 42
Scott, C. G.	637 76	Belanger, R. E.	1,457 58*	Carroll, J. H.	1,653 14
		Belhumeur, D.	538 35	Carter, T.	838 82
		Bell, W. C.	1,174 23	Charlebois, R. B. ..	752 04
				Chateauvert, P. R. ..	502 93

Travelling expenses		Travelling expenses		Travelling expenses	
Chudleigh, H. E. ...	1,097 61	Gass, R. A.	1,706 69	Langlois, L. P.	555 50
Clancy, B. M.	1,102 24	Gervais, D. A.	684 72	Langstaff, E. R.	509 59
Clarke, D. M.	922 36	Gervais, F. C.	1,453 03	Laverdure, J. M.	1,039 75
Clynick, A. W.	945 65	Gibson, A. C.	656 45	LeBlanc, L. F.	570 51*
Cochlin, F. G.	742 02	Goff, A. F.	1,100 39		1,645 52
Cockburn, R. M. ...	3,495 78	Golumbia, S. P.	661 27	LeBlanc, R. R.	629 79
Comberback, D. A. ...	744 55	Gorman, V. R.	825 66		529 89*
Conlin, R. H.	714 24	Graham, A. R.	1,651 41	Leedham, G. W.	1,057 54
Cooke, E. W.	1,160 23	Graham, F. L.	545 80	Legare, J. L.	973 40
Corcoran, F. L.	719 70	Grandin, T.	840 22	Legault, R.	610 64
Couillard, R. M. ...	654 99	Grant, C.	509 40	Lechnitz, J. K. A. ...	566 60
Coulonval, F.	784 36	Grant, W. C. M. ...	1,500 00†	Lemieux, C. E.	515 32
Currie, E. R.	511 79		1,104 81	Lesiuk, J.	707 13
Dahmer, M. C.	702 95	Graves, J. W.	1,269 48	Locke, T. J.	621 04
Daoust, J. H.	556 95	Greenwood, C. M. ...	906 79	Lotochinski, J.	843 14
Darbyson, G. C.	662 94	Griffiths, H. A.	1,128 27	Lovett, C. T.	1,059 85
Davy, R. F.	1,659 55	Grigor, A.	826 23	Lowery, E. W.	1,623 66
Dear, J. W.	501 56	Guay, F.	1,363 76		1,498 01*
deRepentigny, P. ...	569 30	Guerlin, L. H.	1,519 96	MacDonald, D. A. ...	562 30
Dick, P. G.	583 68	Hall, D. A.	506 74	MacKenzie, A. G. ...	1,964 78
Dingle, R. A.	702 37	Hall, R.	613 90	Mackie, A. A.	600 81
Dolan, E. T.	712 10	Hamilton, I. A.	645 21	MacMillan, C.	515 33
Dorrance, J. S.	573 41	Hanway, L. V.	1,391 91	Magee, J. P.	1,281 18
Dowson, K. W.	732 93	Harding, F. J.	1,002 28	Manwaring, A.	952 45
Drennan, F. W.	541 56	Hardy, L. E.	1,008 98*	Martin, A. W. T. ...	1,783 33
Driedger, C. J.	1,109 01	Hardy, L. H.	604 00		967 25*
Drummond, L. S. ...	2,697 93	Hawkins, L.	611 16	Martin, J. A.	1,264 64
Duckett, J. W.	513 37	Hayes, K. P.	547 60	Martin, J. B. P.	1,171 57
Dudley, G. R.	1,517 99	Hebert, R. C.	638 01	Martin, N. K.	576 03
Dugre, J. A.	1,283 56	Hentig, J. N.	1,050 24	Martyn, D. E.	511 91
Dunlop, H. B.	2,120 73	Heubach, E. H.	502 99	Martyn, E. L.	1,529 34
Dunn, J. J.	638 66	Hilder, G. J.	1,022 75	Marvin, J. D.	1,100 32
Dunnigan, J. F.	978 00	Hill, J. L.	672 01	Mason, C. E.	2,185 73
Edmondson, W.	753 57	Hiscott, J. J.	1,180 08	Matheson, H. M.	545 37
Edwardson, H. W. ...	551 98	Holland, A. N.	660 60	Mavor, C. W.	1,531 50
	1,407 84*	Holton, H. S.	543 81	McCowan, G. A.	896 50
Ehman, M. A.	861 77	Hooley, J. W.	503 06	McCulloch, W. G. ...	702 49
Ellis, A. O.	1,072 82	Howling, G. W.	927 00	McDonald, D. J. ...	1,029 52
	1,701 51*	Hudson, J. P.	535 87	McFarlane, D. R. ...	559 96
Emmerson, R. A. ...	1,102 27	Hughes, J. T.	1,378 09	McGeachy, T.	717 30
Estabrook, F. J. ...	770 07	Hunter, R.	617 24	McGillivray, C. D. ...	613 30
Ewen, J. G.	543 24	Hurst, C. E.	1,645 27	McGirr, G.	925 32
Faguy, J. P.	530 11	Huston, J. G.	830 98	McGowan, N.	557 90
Falconer, D. R.	511 25	Irvine, D.	846 97	McKay, M. E.	503 77
Farant, A. C.	1,860 54	Jack, L. F.	1,018 93	McKeown, G.	554 75
Ferguson, R. S.	1,948 40	Jackson, B. R.	603 10	McKercher, B.	826 55
Ferland, J. A.	694 05	Jackson, R. H.	894 96	Meggison, G. C.	623 85
Fife, C. L.	1,903 01	Jamieson, J. S.	922 81	Melynychuk, M. J. ...	679 37
Finnbogason, G.	1,138 16	Jenkins, C. H.	576 22	Menchions, R. G. ...	900 00†
Fisher, K. A.	848 25	Jessop, W. J.	2,987 95	Merrett, H. O.	709 52
Flaman, J.	1,332 62	Jewett, T. W. A. ...	562 59	Millard, H. J.	1,746 37
Flynn, E. G.	1,139 43	Johnson, A. B.	891 60	Montgomery, C. D. ...	1,087 06
	835 14*	Johnson, T. B.	892 53	Moore, G. G.	1,739 11*
Forward, D. A.	568 78	Joly, L. J.	797 99	Morrison, A.	567 07
Fournier, C. H.	861 20	Jones, A. R.	692 15	Morrison, E. K.	725 25
Frleigh, G. F.	1,519 35	Jones, K. R.	615 38	Morrison, S. A.	839 28
Frampton, R. A. ...	1,551 72	Jost, A. E.	1,872 25	Mulholland, J. W. ...	846 92
Fraser, C. G.	1,468 02	Kaminski, J.	1,199 67	Mummery, F. C.	690 50
Freeman, R. C.	1,255 01	Karn, F. J.	503 37	Munro, F.	617 31
Gaetz, D. G.	1,327 36	Kerr, E. T.	948 43	Murphy, W. J.	703 70
Gamble, L. W.	1,583 77	Kidd, T. L.	509 29		1,527 41*
Gandy, J. F.	990 83	Kirby, R. R.	664 69	Murray, A. J.	623 41
Gardner, R. L.	977 90	Labbe, A.	744 70	Newton, R.	591 40
Garland, S.	551 45	LaBrosse, R. M. ...	1,084 53	Nixon, S. B.	572 15
		Lachance, L. H. ...	682 65		

	Travelling expenses		Travelling expenses		Travelling expenses
Nolan, J. M.	1,557 40	Robertson, C. R. ...	538 80	Thompson, W. G. ...	550 86
Northfield, G. W. ...	1,232 08*	Robertson, F. A. ...	1,394 05	Thomson, D. C. ...	600 75
Norton, G. H.	2,026 67	Rolland, W.	662 97	Thomson, K. W. ...	598 64
O'Connor, A. E.	858 36	Ronaldson, T. S. ...	566 22	Toppings, W. T. ...	546 75
O'Leary, J. P.	511 35	Rooney, A. M.	688 78	Trottier, A.	652 95
O'Regan, J. M.	560 21	Rost, W. N.	865 23	Tuck, C. C.	864 92*
Osborne, O. J.	585 03	Roy, J. F.	765 75	Tucker, K. M.	975 15
Ostrander, J. H.	591 76	Rushton, J. A.	625 94	Tufts, A. C.	594 88
Parker, H. A.	1,602 98	Rutherford, D. F. ...	1,182 00	Turnbull, K. D. ...	1,052 55
Parker, H. A.	500 00*	St. Louis, J. H.	915 43	Tweed, R. H.	673 51
Pashak, G. L.	1,056 05	Sangster, S. A.	1,744 44	Vaillancourt, O. G. .	777 05
Paterson, A.	3,540 09	Sauve, R.	524 30	Vair, H. H.	1,837 92*
Perkin, C. V.	759 45*	Scherle, J. F.	1,051 00	Vause, T. R.	805 62
Pickell, R. S.	817 37	Scott, C. J.	1,879 37	Vollet, R. E.	878 30
Pigeon, L. A.	575 91	Scott, J. G.	678 60	Wait, R. J.	1,193 12
Poisson, P.	572 89	Scrimgeour, G. C. ...	1,767 19	Walmsley, W. F. ...	1,318 51
Polnick, J. V.	713 74	Seguin, A.	504 40	Walton, R. H.	1,035 10
Pratte, J. L.	711 11	Shantz, G. H.	805 66	Watson, R. G.	1,645 70
Preston, K. J.	557 90	Sheppard, D. H. ...	1,437 80*	Weekes, W. J.	545 45
Prociuk, G. W.	788 97	Sicotte, C.	544 92	Wesley, J. E.	1,340 26
Proude, L. W.	654 68	Sidorchuk, M.	1,419 33	Wesson, C. E.	500 70
Racine, J. H.	513 32	Slaney, H. V. E. ...	1,523 04	Wetmore, C. R. ...	1,485 50
Ratelle, J. E. Y. ...	768 25	Slater, R.	827 77	Wetmore, E. C. ...	633 75
Ready, L. B.	520 09	Smith, C. J.	989 44	Wheeler, A.	807 56
Reavelly, S. D.	779 87	Smith, T. E.	789 29	Wickberg, H. R. ...	630 13
Reid, K. L.	631 69*	Spicer, J. M.	725 78	Wickett, D. A. ...	740 10
Reid, R. R.	771 29	Stebleski, A.	1,032 20	Wilcockson, J. R. ...	936 61
Reinhardt, G. H. ...	599 35	Stockford, B. J. ...	769 80	Williams, C. N. ...	1,500 00†
Reynolds, F.	888 42	Stokes, C. H.	1,078 27	Wilson, G. A.	517 45
Rhyason, D. A.	934 13	Syme, E. G.	801 38	Wolfe, W. A.	1,564 96
Richards, W.	1,092 50	Tasker, W. S.	1,627 12	Woods, J. R.	737 95
Richer, G.	1,543 86	Taylor, H. U.	1,341 23	Wright, J.	1,258 23
Richter, E.	632 63	Thompson, G. D. ...	525 34	Zbitnew, N. G.	1,602 13
Rintoul, C. K. R. ...	693 79	Thompson, S. E. ...	1,499 58		
Rintoul, F. W.	739 95	Thompson, W. A. ...	2,019 06		

* Removal expenses.

† Living allowance, annual rate.

Suppliers and Contractors receiving \$10,000 or over

CUSTOMS AND EXCISE DIVISIONS

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department his name and the total amount received are also included in the following list.

H. W. Bacon, Toronto, \$25,835; The Bell Telephone Company of Canada, Montreal, \$31,870; Maurice Boissonault, Cantic, Que., \$10,860.97; British American Bank Note Company, Ltd., Ottawa, \$426,586.57; Government of Canada—Department of National Defence, \$13,199.60, Post Office Department, \$101,224.07, Department of Public Printing and Stationery, \$448,799.59, Department of Transport, \$50,000; Clayton and Sons, Ltd., Halifax, \$35,390.05; Copley, Noyes and Randall, Ltd., Hamilton, \$62,794.23; Gainsborough Construction Company, Oxbow, Sask., \$21,362.80; Hield Brothers, Ltd., Kingston, Ont., \$33,725.07; R. J. Kimmel, Winnipeg, \$11,312.80; J. R. Lenehan and Sons, Woodstock, N.B., \$16,376; McCulloch Bros. and Company, Ltd., Montreal, \$19,304.91; Metropole Parcel Delivery, Montreal, \$14,612.70; Montreal Stock Exchange, Montreal, \$13,583.79; Newfoundland Shipyards Limited, St. John's, \$19,750; Remington Brothers, Cardston, Alta., \$28,000; Claude Roberts, Grand Falls, Nfld., \$10,500; Josephat Rodrigue, St. Georges de Beauce, Que., \$29,757.25; St. Arnaud and Bergevin, Montreal, \$18,585.90; Toronto Stock Exchange, Toronto, \$27,129.64; D. E. Whitman, Perth, N.B., \$15,271; Walter Wlasoff, Grand Forks, B.C., \$17,990.

TAXATION DIVISION

The Bell Telephone Company of Canada, Montreal, \$86,546.20; Brink's Express Company of Canada, Limited, Montreal, \$10,701; British Columbia Telephone Company, Vancouver, \$14,178.72; Government of Canada—Post Office Department, \$510,669.31, Department of Public Printing and Stationery, \$910,685.77; Canadian Corps of Commissionaires, \$49,898.50; Canadian National Railways, \$20,916.89; Canadian Pacific Railway Company, \$12,740.11; Credit Bureau of Montreal, \$14,289; International Business Machines Company, Limited, Toronto, \$17,092; McConnell, Eastman and Company, Limited, Toronto, \$27,323.99; O. E. McIntyre of Canada, Limited, Montreal, \$16,056.73; Retail Credit Company, Ottawa, \$41,489.20.

CANADIAN BROADCASTING CORPORATION

NOTE.—The following summary and details of expenditures of the Canadian Broadcasting Corporation are only in respect of moneys appropriated by Parliament. The Balance Sheet and Operating Statement of the Corporation are shown on page P-26. As the Department of Transport is responsible for the collection of licence fees, an account relating to funds derived from that source by the Corporation will be found in the Open Accounts of that Department under Deposit and Trust Accounts.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	\$2,405,030 55

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
E—CANADIAN BROADCASTING CORPORATION					
INTERNATIONAL SHORTWAVE BROADCASTING STATION					
P-23	267	Maintenance and Operation	1,598,400 00	1,598,400 00	1,564,953 64
P-24	268 }	Acquisition and Alterations: Equipment, Land			
	720 }	and Structures, including Supervision (Re-			
		vote \$638,961)	1,043,961 00	806,630 55	1,007,050 35
		<i>Expenditures: from Appropriations not required</i>			
		<i>for 1950-51</i>			200,000 00
		Total Ordinary	\$ 2,642,361 00	\$ 2,405,030 55	\$ 2,772,003 99

B—CANADIAN BROADCASTING CORPORATION

INTERNATIONAL SHORTWAVE BROADCASTING STATION

Vote 267 Maintenance and Operation

	Estimates	Allotments	Expenditures
Performers' Fees	385,000 00	360,000 00	359,099 36
Salaries	680,000 00	692,800 00	692,716 13
News Services	57,000 00	59,400 00	59,309 74
Postage and Excise	20,000 00	30,500 00	30,360 81
Printing and Stationery	58,000 00	102,300 00	102,281 99
Rental of Accommodation	11,000 00	6,000 00	5,989 01
Telephones, Telegrams and Teletype	40,000 00	38,000 00	36,360 69
Travelling and Removal Expenses and Duty Entertainment	55,000 00	39,000 00	38,816 54
General Operating Overhead	138,000 00	105,000 00	104,856 05
Transmission Lines	28,000 00	28,000 00	22,172 91

	Estimates	Allotments	Expenditures
Power	40,000 00	40,000 00	31,811 62
Tubes and Maintenance	54,000 00	70,000 00	68,419 00
Montreal—Sackville Line	47,000 00	47,000 00	46,125 99
Improvements to Leased Properties	5,000 00		
Supervision Charges	80,400 00	80,400 00	79,916 05
	<u>1,698,400 00</u>	<u>1,698,400 00</u>	<u>1,678,234 99</u>
A Less—Estimated Revenue	100,000 00	100,000 00	79,834 99
	<u>\$1,598,400 00</u>	<u>\$1,598,400 00</u>	<u>\$1,598,400 00</u>

Payments were made to the Canadian Broadcasting Corporation under authority of P.C. 8168, September 18, 1942, as amended by P.C. 128/4848, November 27, 1947.

A The credit of \$79,834.99 represents (a) rental of facilities in Radio Canada Building, \$77,000; (b) rental of dwellings, \$1,760; (c) sale of equipment, \$938; (d) miscellaneous, \$136.99.

Votes 268 and 720 Acquisition and Alterations: Equipment, Land and Structures, including Supervision (Revote \$638,961)

	Estimates	Allotments	Expenditures
Equipment, Land and Structures	994,249 00		
A Structural Alterations and Equipment, Radio Canada Building		892,286 00	696,843 13
Recording Equipment		25,000 00	
Equipment for Outside Points		76,963 00	71,371 44
		<u>994,249 00</u>	<u>768,219 57</u>
Supervision	49,712 00	49,712 00	38,410 98
	<u>\$1,043,961 00</u>	<u>\$1,043,961 00</u>	<u>\$ 806,630 55</u>

P.C. 8168, September 18, 1942, authorized the construction of a high power shortwave broadcasting station at Sackville, N.B., to be used to broadcast Canadian programs abroad as well as over a wider area on this continent than was possible with existing facilities, the station to be established and operated by the Canadian Broadcasting Corporation.

All payments were made to the Corporation.

A Expenditures comprised: buildings and works, \$547,123.06; office furniture and furnishings, \$8,385.56 and acquisition of equipment, \$141,339.51. Further payments of \$436,580.12 were made to the contractor, Albert Deschamps. Payments to date amounted to \$1,164,657.55. The total expenditures on this project to date, including the acquisition of the building and the supervision costs paid to the Corporation, were \$4,079,774.63.

OPEN ACCOUNTS

NOTE.—Marginal number and letter in parenthesis are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[2] Loans to, and Investments in, Crown Agencies				
(e) Miscellaneous—				
Canadian Broadcasting Corporation	\$7,750,000 00	\$ 650,000 00		\$8,400,000 00

Loans and advances to the Corporation have been authorized by parliamentary appropriations. Those made in previous fiscal years were for capital works. The appropriation in the current year was:

Vote 719 To provide for advances to the Canadian Broadcasting Corporation, subject to such terms and conditions as the Governor in Council may prescribe, for working capital and to partially finance the deficit of the Corporation pending determination of the provision to be made for its future financial requirements.....	650,000 00
Expenditures.....	\$ 650,000 00

The debit in the account represents an advance under the above authority and P.C. 813 of February 21, 1951, which provides that it shall (a) bear interest at the rate of 2½ per cent per annum; (b) be repaid in full at the expiration of 2 years from the first day of the month immediately following payment; (c) be secured by a promissory note of the Corporation; and (d) be a charge on the revenues of the Corporation next after the charge imposed under the provisions of section 16 of the Canadian Broadcasting Corporation Act, c. 24, 1936, as amended.

Interest amounting to \$196,213.53 on loans was received and credited to Revenue—Return on Investments (Department of Finance). Promissory notes covering these loans and signed by the appropriate officers of the Corporation are held in the custody of the Minister of Finance.

Appendix CANADIAN BROADCASTING CORPORATION

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES	
Current		Current	
Cash on Hand and in Bank.....	361,362 65	Accounts Payable.....	964,345 82
Accounts Receivable:		Securities Deposited by Contractors.....	72,807 00
General.....	684,713 31		<u>1,037,152 82</u>
Less: Reserve for Bad Debts.....	5,000 00		
	<u>679,713 31</u>		
Government of Canada:		Government of Canada	
Re: International Service.....	613,222 25	Loan 2½% for Capital Works (Authorized by Appropriation Act No. 6, 1946—Vote 965).....	2,000,000 00
Radio Licence Fees.....	30,177 21	Loan 3½% for Capital Works (Authorized by Appropriation Act No. 4, 1948—Vote 930).....	1,250,000 00
	<u>643,399 46</u>	Loan 3% for Television (Authorized by Appropriation Act No. 7, 1949—Vote 934).....	4,500,000 00
Accrued Bank Interest.....	122 63	Loan 2½% for Working Capital (Authorized by Appropriation Act No. 4, 1950—Vote 719).....	650,000 00
	<u>4,613,143 84</u>		<u>8,400,000 00</u>
Fixed	<u>6,237,741 89</u>		
Sound Broadcasting:		Government of Canada	
Real Estate, Buildings, Technical Equipment, Studio and Office Furnishings, Library of Records, etc.....	5,877,625 54	International Service Facilities Sackville, N.B. and Montreal, P.Q. (Per Contra Account).....	5,573,838 40
Less: Allowance for Depreciation and Obsolescence, Nov. 2nd, 1936 to Mar. 31st, 1951.....	2,798,203 18		
	<u>3,079,422 36</u>	Surplus	
		Capital Surplus:	
		Acquired at inception under Section 25 of "The Canadian Broadcasting Act 1936" and Union with Newfoundland, April 1st, 1949.....	856,053 04
Television Broadcasting:		Operating Deficit:	
Real Estate, Buildings, Technical Equipment, Studio and Office Furnishings, etc.....	544,722 23	Year Ended Mar. 31st, 1951.....	1,271,874 27
Less: Allowance for Depreciation and Obsolescence, Apr. 1st, 1949 to Mar. 31st, 1951.....	17,583 92	Debit Balance at credit April 1st, 1950.....	1,232,826 80
	<u>527,138 31</u>		<u>39,047 47</u>
		Deduct Adjustments during year..	16,650 00
International Service Facilities, Sackville, N.B. and Montreal, P.Q. (Per Contra Account—Government of Canada).....	5,573,838 40	Balance at debit March 31st, 1951.....	22,397 47
	<u>9,180,399 07</u>		<u>833,655 57</u>

Deferred Charges and Prepaid Expenses:

Inventories:	
Expendable Stores.....	236,413 57
Stationery and Printing.....	91,437 27
Publications.....	999 56
	<hr/>
Prepaid Charges.....	328,850 40
	<hr/>
	37,655 43

386,505 83

\$15,844,646 79

\$15,844,646 79

A. FRIGON,
General Manager.

I have examined the accounts of the Canadian Broadcasting Corporation for the year ended March 31, 1951, and have obtained all the information and explanations I have required. Subject to (a) the cash and cash equivalents and in bank is understated by \$148,865 with a corresponding understatement of liabilities; (b) the liability assumed by the Corporation under the C.B.C. Pension Plan for the cost of certain past service benefits to employees, estimated at \$40,000, is not included above, and (c) the propriety of payments of \$21,835 in the Stabilisation Fund of the Pension Plan has not been established, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as of March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

Ottawa, Ontario,
June 19th, 1951.

WATSON SELLAR,
Auditor General of Canada.

HARRY BRAMAH,
Treasurer.

CANADIAN BROADCASTING CORPORATION—Continued

Income and Expenditures 1st April 1950 to 31st March 1951

INCOME

Licence Fees	5,571,991 31
Commercial Broadcasting	2,463,344 62
Miscellaneous	266,043 80
	<hr/>
	8,301,379 73

EXPENDITURES

Sound Broadcasting		
Programmes	4,843,451 04	
Engineering	1,958,129 60	
Station Networks (Wire Lines)	1,161,251 50	
Administration	540,980 93	
Press and Information	271,476 06	
Commercial	208,708 80	
Interest on Loans	230,627 40	
	<hr/>	9,214,625 33
Deficit		913,245 60
Add: Allowance for Depreciation and Obsolescence—		
2½% on Buildings	47,685 26	
5 % on Equipment	188,162 91	
	<hr/>	235,848 17
Sound Broadcasting Operating Deficit		1,149,093 77
Television Broadcasting (Preliminary Expenses)		
Programmes	60,294 43	
Engineering	44,747 06	
Miscellaneous	1,142 80	
	<hr/>	
Deficit	106,184 29	
Add: Allowance for Depreciation and Obsolescence		
2½% on Buildings	9,974 43	
5 % on Equipment	6,621 78	
	<hr/>	16,596 21
Television Broadcasting Deficit		122,780 50
Total Operating Deficit		<hr/> <hr/> 1,271,874 27

NOTE.—For expenditures re International Service see separate statement.

HARRY BRAMAH,

Treasurer.

Ottawa, Ontario,
June 19th, 1951.

CANADIAN BROADCASTING CORPORATION—*Concluded*

International Service Expenditures (Recoverable from Dominion Government)

1st April 1950 to 31st March 1951

Operating Expenditures

Performers' Fees	359,810 24	
Salaries	695,321 65	
News Service	58,102 23	
Postage and Excise	29,755 48	
Printing and Stationery	97,260 98	
Rental of Accommodation	5,105 36	
Telegrams, Telephones and Teletypes	43,197 91	
Travelling, Removal and Duty Entertainment	43,187 33	
General Operating Overhead	101,466 17	
Transmission Lines	23,181 78	
Power	31,933 50	
Tubes and Maintenance	67,701 45	
Montreal—Sackville Line	42,667 26	
Supervision Charges	78,892 51	
		<hr/>
		1,677,583 85
<i>Deduct: Earned Revenues</i>		79,405 59
		<hr/>
Net Operating Expenditures		1,598,178 26
Capital Expenditures		617,985 83
		<hr/>
		\$2,216,164 09
		<hr/>

HARRY BRAMAH,

Treasurer.

Ottawa, Ontario,
June 19th, 1951.

1950-51
PUBLIC ACCOUNTS

PART II
Q

POST OFFICE DEPARTMENT

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

POST OFFICE DEPARTMENT

Under authority of the Post Office Act, c. 161, R.S., as amended, and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department performs certain services of an agency nature for other departments (without remuneration in some instances), the most important of which are: receiving payments on Government annuities; selling unemployment insurance stamps and radio licences; and making available to the public certain forms and literature issued by Government Departments.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations. Postmasters of revenue offices and their staffs are paid by salary warrant issued by headquarters of the Post Office Department and charged to Postal Revenue.

The Appendix to this Section contains the Departmental Balance Sheet as at March 31, 1951 and Statement of Revenue and Expenditure for the year ended March 31, 1951.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:		
Expenditures—		
Ordinary	.....	91,781,466 37
Revenues—		
Ordinary	.....	90,454,677 86
Net Charge		<u>\$ 1,326,788 51</u>

NOTE.—Revenues are shown on page Q-12 and Open Accounts on page Q-14 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
Q-3	Stat.	Postmaster General—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
Q-3	269	Departmental Administration.....	1,373,625 00	1,301,461 11	1,369,209 38
Q-3	270	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices.....	44,288,573 00	43,191,357 00	40,293,550 48
	721	Inspection and Investigation.....	1,970,045 00	1,919,241 64	1,828,552 18
Q-9	271	Railway Mail Service.....	20,857,170 00	20,684,018 89	15,328,506 06
Q-9	722	Air and Land Mail Services.....	22,764,357 00	22,547,051 80	21,572,214 44
Q-10	273	Financial Services, including audit of revenue, money order and savings bank business, and postage stamps.....	2,194,305 00	2,097,994 73	2,147,745 89
Q-12	723				
	274				
GENERAL					
Q-12	Stat.	Gratuities to families of deceased employees....	28,341 20	28,341 20	36,656 66
		Expenditures: from Appropriations not required for 1950-51.....			51,306 09
Total Ordinary.....			<u>\$93,488,416 20</u>	<u>\$91,781,466 37</u>	<u>\$82,639,741 21</u>

Salary of Postmaster General, Hon. G. E. Rinfret, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

The Hon. G. E. Rinfret received travelling expenses of \$1,700 which were charged to Vote 269.

Vote 269 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	535,955 00	535,955 00	526,093 46
Mail Bags	575,000 00	575,000 00	549,818 71
Travelling Expenses	50,000 00	43,000 00	20,211 96
Printing, Stationery and Office Equipment	81,500 00	86,500 00	81,043 96
Repairs and Upkeep of Equipment	1,500 00	3,500 00	2,389 54
Acquisition of Equipment	4,500 00	4,500 00	1,676 91
Telephones and Telegrams	3,000 00	3,000 00	1,677 65
Sundries	22,170 00	22,170 00	18,628 46
Publicity and Advertising	100,000 00	100,000 00	99,920 46
	<u>\$1,373,625 00</u>	<u>\$1,373,625 00</u>	<u>\$1,301,461 11</u>

This vote was provided to cover: (a) the salaries and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, the Deputy Postmaster General and the Administrative Services; and (b) the cost of mail bags.

As at March 31, 1951, there were 182 salaried employees being paid from this vote, of whom 133 were permanent and 49 temporary.

Votes 270 and 721 Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	409,980 00	409,980 00	407,168 62
Salaries of Post Office Staffs	39,178,253 00	39,178,253 00	39,178,253 00
Allotted from Vote 104, Salaries, etc.	775,000 00	775,000 00	321,686 77
	<u>40,363,233 00</u>	<u>40,363,233 00</u>	<u>39,907,108 39</u>
A Overtime payments for Post Office Staffs	1,480,000 00	1,692,000 00	1,509,065 07
Commissions to Postmasters on Savings Bank Business .	1,000 00	1,000 00	928 23
Travelling Expenses	43,500 00	35,500 00	21,095 78
Printing, Stationery and Office Equipment	683,000 00	683,000 00	515,826 12
B Repairs and Upkeep of Equipment	150,500 00	162,500 00	152,869 20
C Acquisition of Equipment	1,451,500 00	1,214,500 00	953,065 79
D Telephones and Telegrams	57,600 00	70,600 00	68,468 45
Sundries	58,240 00	66,240 00	62,929 97
	<u>\$ 44,288,573 00</u>	<u>\$ 44,283,573 00</u>	<u>\$ 43,191,357 00</u>

This vote was provided to cover: (a) the salaries and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa which controls these offices; and (b) the cost of supplies and equipment for revenue post offices, the postmasters of which are remunerated from Postal Revenue.

As at March 31, 1951, there were 162 salaried employees being paid from Headquarters Administration of whom 103 were permanent and 59 temporary; and 15,436 salaried employees being paid from Post Office Staffs, of whom 10,489 were permanent and 4,947 temporary.

A Payment of overtime compensation was made under the authority of various Orders in Council to postal clerks, mail porters and certain other employees performing manipulative duties.

B This expenditure comprises: rental of stamping machines and postage meters, \$44,444.48; stamping machine supplies and repairs to scales, \$15,618.59; repairs to trucks and tractors, \$29,733.29; gasoline and oil, \$21,510.71; sundries, \$41,562.13.

C A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms, \$286,967.89; caps, waterproof clothing and other accessories, \$110,894.45; cash allowances for boots, \$161,958; cloth for uniforms, \$28,335.87. Cloth for uniforms is purchased by the Department and resold to

uniform manufacturers. The proceeds from such sales, amounting to \$80,048.54, were credited to this allotment. Other expenditures were for: mechanical and sorting equipment, \$294,259.15; scales, \$13,130.37; stamping material, \$41,513.77; trucks and tractors, \$23,981.29; lock box equipment, \$21,460.65; miscellaneous, \$50,612.89.

- D Expenditures include \$12,372.16 paid to the Department of Finance for this Department's share of the costs of consolidated switchboard, Public Buildings, Toronto.

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES
INCLUDING OVERTIME PAID FROM THE ABOVE VOTE

Post Office	1950-51	1949-50	Increase or Decrease *
Newfoundland			
Corner Brook	29,040 03	25,616 14	3,423 89
Gander	27,205 06	26,866 35	338 71
Grand Falls	16,738 19	14,699 15	2,039 04
St. John's	350,676 04	329,186 51	21,489 53
	<i>423,659 32</i>	<i>396,368 15</i>	<i>27,291 17</i>
Nova Scotia			
Amherst	55,905 39	53,191 53	2,713 86
Antigonish	14,965 74	14,569 67	396 07
Bridgewater	17,207 36	3,007 87	14,199 49
†Digby	4,522 88		4,522 88
Glace Bay	72,812 87	69,465 93	3,346 94
Halifax	702,467 00	670,058 32	32,408 68
Kentville	28,386 58	17,491 37	10,895 21
Liverpool	10,470 61	1,809 33	8,661 28
†Lunenburg	4,883 53		4,883 53
New Glasgow	62,355 45	58,481 97	3,873 48
North Sydney	18,354 87	17,469 65	885 22
†Pictou	6,393 63		6,393 63
†Springhill	5,130 42		5,130 42
†Stellarton	5,317 33		5,317 33
Sydney	153,017 45	149,213 32	3,804 13
Truro	109,084 78	102,119 23	6,965 55
Windsor	15,198 50	14,259 39	939 11
†Wolfville	4,663 94		4,663 94
Yarmouth	28,533 17	27,449 69	1,083 48
	<i>1,319,671 50</i>	<i>1,198,587 27</i>	<i>121,084 23</i>
Prince Edward Island			
Charlottetown	131,292 94	123,581 64	7,711 30
Summerside	26,729 28	26,013 02	716 26
	<i>158,022 22</i>	<i>149,594 66</i>	<i>8,427 56</i>
New Brunswick			
Bathurst	14,405 91	2,619 40	11,786 51
Campbellton	39,801 62	35,901 70	3,899 92
†Chatham	6,029 55		6,029 55
Edmundston	16,565 01	16,669 99	104 98*
Fredericton	126,782 62	119,183 87	7,598 75
Moncton	342,854 76	329,038 64	13,816 12
Newcastle	15,516 11	2,979 22	12,536 89
Sackville	15,961 84	14,218 88	1,742 96
Saint John	395,887 92	373,619 40	22,268 52
St. Stephen	14,451 26	16,962 47	2,511 21*
Sussex	11,102 73	2,004 93	9,097 80
Woodstock	17,640 89	16,367 60	1,273 29
	<i>1,017,000 22</i>	<i>929,566 10</i>	<i>87,434 12</i>
Quebec			
Amos	12,754 10	2,135 06	10,619 04
Arvida	28,196 07	15,512 44	12,683 63
†Asbestos	5,319 22		5,319 22
†Baie Comeau	6,159 40		6,159 40
†Beauharnois	4,967 17		4,967 17
Cap de la Madeleine	31,607 99	15,423 61	16,184 38
Chicoutimi	78,578 96	75,993 55	2,585 41
†Dolbeau	4,767 24		4,767 24
Drummondville	60,966 25	54,614 25	6,352 00
†Farnham	5,232 30		5,232 30
Granby	62,139 20	57,571 55	4,567 65

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES
INCLUDING OVERTIME PAID FROM THE ABOVE VOTE—*Continued*

Post Office	1950-51	1949-50	Increase or Decrease *
<i>Quebec—Concluded</i>			
Grand'Mere	13,719 54	2,559 20	11,160 34
Hull	111,457 84	106,583 50	4,874 34
Joliette	51,528 36	48,972 23	2,556 13
Jonquiere-Kenogami	61,993 28	59,063 77	2,929 51
†Lac Megantic	6,032 37		6,032 37
Lachute	6,099 60	2,570 48	3,529 12
†La Tuque	14,141 58		14,141 58
†Lennoxville	4,307 27		4,307 27
Levis	95,791 34	86,725 26	9,066 08
Magog	28,363 11	5,588 74	22,774 37
Matane	14,982 94	2,390 73	12,592 21
†Mont Joli	6,850 33		6,850 33
†Montmagny	5,757 69		5,757 69
Montreal	7,336,846 16	7,086,862 81	249,983 35
†Nicolet	4,040 30		4,040 30
Noranda	26,371 22	22,382 18	3,989 04
Quebec	1,344,775 25	1,292,373 20	52,402 05
Rimouski	46,435 27	41,740 82	4,694 45
†Roberval	3,799 52		3,799 52
Rouyn	34,055 21	29,231 52	4,823 69
Ste. Agathe des Monts	13,529 05	2,183 25	11,345 80
St. Hyacinthe	73,337 28	68,032 43	5,304 85
St. Jean	56,630 65	51,823 19	4,807 46
St. Jerome	46,368 66	42,706 16	3,662 50
†Ste. Therese de Blainville	4,344 51		4,344 51
Shawinigan Falls	88,470 54	76,904 91	11,565 63
Sherbrooke	223,693 66	209,696 77	13,996 89
Sorel	42,622 56	40,934 07	1,688 49
Thetford Mines	43,694 83	43,243 31	451 52
Trois Rivieres	152,508 94	144,796 68	7,712 26
Val d'Or	18,542 95	16,501 35	2,041 60
Valleyfield	43,475 44	41,027 13	2,448 31
Victoriaville	35,915 09	33,137 81	2,777 28
†Ville St. Georges	4,449 22		4,449 22
	10,365,619 46	9,779,281 96	586,337 50
<i>Ontario</i>			
†Amherstburg	4,526 09		4,526 09
Arnprior	9,668 32	1,428 32	8,240 00
Aurora	10,525 83	1,746 44	8,779 39
Aylmer West	10,994 32	2,002 06	8,992 26
Barrie	56,707 99	54,176 06	2,531 93
Belleville	104,935 98	94,939 77	9,996 21
†Blenheim	3,642 40		3,642 40
Bowmanville	12,317 35	2,507 67	9,809 68
Bracebridge	12,546 69	1,941 66	10,605 03
Brampton	33,621 73	31,568 64	2,053 09
Brantford	200,173 73	191,231 52	8,942 21
Brockville	74,010 50	69,498 42	4,512 08
Burlington	14,887 39	12,398 36	2,489 03
Carleton Place	10,163 24	2,300 62	7,862 62
Chatham	120,438 35	115,278 68	5,159 67
†Clinton	4,504 93		4,504 93
Cobourg	37,817 07	36,690 24	1,126 83
Cochrane	11,124 30	1,350 00	9,774 30
Collingwood	28,475 95	22,653 53	5,822 42
†Copper Cliff	4,461 42		4,461 42
†Copper Cliff	95,521 92	90,409 79	5,112 13
Cornwall	4,528 93		4,528 93
†Delhi	4,572 56		4,572 56
†Dryden	29,494 76	27,174 69	2,320 07
Dundas	15,177 26	14,272 83	904 43
Dunnville	10,513 55	1,608 52	8,905 03
Fergus			

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES
INCLUDING OVERTIME PAID FROM THE ABOVE VOTE—Continued

Post Office	1950-51	1949-50	Increase or Decrease *
<i>Ontario—Continued</i>			
Fort Erie	44,852 49	41,482 68	3,369 81
Fort Frances	30,333 74	27,509 69	2,824 05
Fort William	139,584 51	133,392 24	6,192 27
Galt	93,753 66	91,535 36	2,218 30
Gananoque	15,123 09	14,108 34	1,014 75
Georgetown	14,663 20	13,561 89	1,101 31
Geraldton	10,208 04	1,629 14	8,578 90
Goderich	15,040 33	14,890 62	149 71
Gravenhurst	11,537 18	1,897 50	9,739 68
Grimsby	10,637 63	1,559 63	9,078 05
Guelph	123,659 58	118,061 94	5,597 64
Hamilton	924,199 85	871,771 62	52,428 23
†Hanover	4,026 00		4,026 00
†Hawkesbury	4,538 54		4,538 54
†Hespeler	3,869 50		3,869 50
Huntsville	14,395 60	13,787 38	608 22
Ingersoll	15,978 08	13,906 39	2,071 69
Kapuskasing	12,296 37	2,964 23	9,332 14
Kenora	47,333 26	42,633 69	4,700 17
Kingston	186,104 90	179,289 74	6,815 16
Kingsville	9,333 57	1,688 49	7,645 08
Kirkland Lake	65,679 38	60,719 16	4,960 22
Kitchener	197,149 52	184,095 86	13,053 66
Leamington	38,632 41	38,536 89	95 52
Lindsay	64,462 14	59,977 27	4,484 87
†Listowel	4,978 67		4,978 67
London	619,019 22	586,308 83	32,710 39
Midland	30,586 11	27,487 33	3,098 78
†Milton West	3,222 46		3,222 46
Napanee	13,989 25	2,527 92	11,461 33
New Liskeard	17,601 82	16,402 71	1,199 11
Newmarket	14,893 19	14,229 44	663 75
Niagara Falls	145,433 38	135,833 48	9,599 90
†Niagara-on-the-Lake	3,898 88		3,898 88
North Bay	107,124 37	101,330 25	5,794 12
Oakville	28,824 50	26,698 01	2,126 49
†Orangeville	4,586 90		4,586 90
Orillia	66,040 55	62,559 58	3,480 97
Oshawa	155,337 18	149,418 06	5,919 12
Ottawa	1,733,171 91	1,676,408 81	56,763 10
Owen Sound	79,566 71	72,886 39	6,680 32
Paris	15,172 34	2,320 65	12,851 69
Parry Sound	21,974 34	20,245 73	1,728 61
Pembroke	51,454 37	47,126 66	4,327 71
Perth	20,931 30	19,846 33	1,084 97
Peterborough	163,332 82	161,665 75	1,667 07
Pictou	17,056 94	14,346 94	2,740 00
Port Arthur	136,315 40	129,159 68	7,155 72
Port Colborne	39,856 02	36,408 84	3,447 18
Port Credit	11,904 36	2,028 23	9,876 13
Port Hope	32,087 95	28,442 75	3,645 20
†Prescott	5,438 35		5,438 35
Preston	35,990 80	33,042 82	2,947 98
Renfrew	19,077 34	17,381 69	1,695 65
St. Catharines	176,933 54	162,813 09	14,120 45
St. Mary's	11,025 88	1,974 02	9,051 86
St. Thomas	98,442 09	90,373 08	8,069 01
Sarnia	139,498 50	130,565 29	8,933 21
Sault Ste. Marie	115,272 10	109,247 88	6,024 22
†Schumacher	3,983 75		3,983 75
Simcoe	45,813 14	42,550 05	3,263 09
†Sioux Lookout	5,058 78		5,058 78

POST OFFICE DEPARTMENT

Q-7

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING OVERTIME PAID FROM THE ABOVE VOTE—Continued

Post Office	1950-51	1949-50	Increase or Decrease *
Ontario—Concluded			
Smiths Falls	48,747 16	45,973 35	2,773 81
South Porcupine	12,579 13	1,908 52	10,670 61
Stratford	93,229 31	89,595 14	3,634 17
†Strathroy	4,394 11		4,394 11
Sudbury	163,937 26	146,783 32	17,153 94
Thorold	22,721 51	1,871 40	20,850 11
Tillsonburg	15,087 58	15,001 48	86 10
Timmons	99,385 67	94,535 29	4,850 38
Toronto	8,397,958 78	7,732,451 30	665,507 48
Trenton	43,772 82	45,839 71	2,066 89*
†Walkerton	4,047 46		4,047 46
Wallaceburg	32,078 54	28,830 81	3,247 73
Waterloo	58,755 69	54,181 07	4,574 62
Welland	93,092 45	87,069 07	6,023 38
Whitby	12,213 52	2,478 54	9,734 98
†Willowdale	30,099 90		30,099 90
Windsor	515,001 92	487,209 48	27,792 44
Woodstock,	82,546 27	77,666 62	4,879 65
	16,947,410 47	16,537,202 36	1,410,217 11
Manitoba			
Brandon	115,013 79	109,718 29	5,295 50
Dauphin	22,124 09	20,990 33	1,133 76
Flin Flon	20,614 45	17,946 18	2,668 27
†Neepawa	6,039 41		6,039 41
Portage la Prairie	48,571 92	47,229 27	1,342 65
†Selkirk	4,839 75		4,839 75
†Swan River	4,471 32		4,471 32
The Pas	14,596 12	3,046 51	11,549 61
Winnipeg	2,048,576 52	1,966,759 75	81,816 77
	2,284,847 37	2,163,690 33	119,157 04
Saskatchewan			
†Assiniboia	4,844 76		4,844 76
Estevan	15,036 20	14,750 37	285 83
Humboldt	10,531 98	1,649 62	8,882 36
Lloydminster	26,247 62	5,115 89	21,131 73
Melfort	14,975 73	15,338 75	363 02*
Melville	12,499 50	2,232 21	10,267 29
Moose Jaw	236,159 27	225,743 93	10,415 34
†Nipawin	4,341 40		4,341 40
North Battleford	54,958 93	53,895 04	1,063 89
Prince Albert	105,305 82	101,479 70	3,826 12
Regina	691,124 91	662,112 70	29,012 21
†Rosetown	4,754 14		4,754 14
Saskatoon	401,687 54	391,312 81	10,374 73
Swift Current	44,666 96	40,651 79	4,015 17
Tisdale	15,768 26	2,492 25	13,276 01
Weyburn	18,105 10	18,575 25	470 15*
Yorkton	44,803 89	40,467 15	4,336 74
	1,705,812 01	1,575,817 46	129,994 55
Alberta			
Banff	11,386 50	11,941 92	555 42*
†Brooks	5,211 19		5,211 19
Calgary	819,014 93	793,225 89	25,789 04
Camrose	17,767 00	16,580 40	1,186 60
Drumheller	17,017 06	15,203 25	1,813 81
Edmonton	996,155 37	918,494 56	77,660 81
Grande Prairie	14,274 41	12,695 74	1,578 67
Lacombe	11,521 59	1,810 60	9,710 99
Lethbridge	143,171 17	134,178 54	8,992 63
Medicine Hat	114,781 23	111,242 47	3,538 76
†Olds	4,967 25		4,967 25
†Peace River	3,604 03		3,604 03

PUBLIC ACCOUNTS, 1950-51: PART II

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES
INCLUDING OVERTIME PAID FROM THE ABOVE VOTE—*Concluded*

Post Office	1950-51	1949-50	Increase or Decrease *
<i>Alberta—Concluded</i>			
†Ponoka	3,855 21		3,855 21
Red Deer	38,713 85	36,385 50	2,328 35
†Stettler	4,667 69		4,667 69
†Taber	5,185 84		5,185 84
†Three Hills	3,976 70		3,976 70
†Vermilion	4,587 53		4,587 53
Wetaskiwin	12,723 54	2,109 23	10,614 31
	<i>2,232,582 09</i>	<i>2,053,868 10</i>	<i>178,713 99</i>
<i>British Columbia</i>			
Abbotsford	11,442 46	2,184 13	9,258 33
Chilliwack	40,991 63	34,710 55	6,281 08
Cloverdale	11,366 63	1,893 71	9,472 92
Courtenay	15,466 55	14,626 20	840 35
Cranbrook	19,407 71	19,426 92	19 21*
†Creston	4,050 81		4,050 81
Dawson Creek	17,840 70	3,474 85	14,365 85
Duncan	20,697 47	17,689 17	3,008 30
†Fernie	4,197 26		4,197 26
†Haney	5,233 62		5,233 62
Kamloops	66,918 98	61,423 85	5,495 13
Kelowna	68,046 24	63,172 77	4,873 47
Kimberley	13,807 09	2,659 25	11,147 84
Langley Prairie	11,385 32	1,956 30	9,429 02
Mission City	12,611 54	2,298 09	10,313 45
Nanaimo	82,891 96	74,637 08	8,254 88
Nelson	63,604 05	62,063 79	1,540 26
New Westminster	315,775 13	312,133 11	3,642 02
†Oliver	4,285 23		4,285 23
Penticton	58,891 94	55,622 63	3,269 31
Port Alberni	43,889 58	41,351 33	2,538 25
Powell River	11,894 45	2,448 04	9,446 41
Prince George	25,501 65	22,872 54	2,629 11
Prince Rupert	46,994 62	47,366 66	372 04*
Revelstoke	10,645 23	2,346 21	8,299 02
†Rossland	4,701 81		4,701 81
Salmon Arm	11,819 55	2,140 35	9,679 20
†Sidney	3,466 87		3,466 87
Trail	70,984 02	67,673 39	3,310 63
Vancouver	2,842,208 89	2,622,200 42	220,008 47
Vernon	54,381 86	50,596 44	3,785 42
Victoria	507,535 25	479,202 52	28,332 73
White Rock	14,801 49	3,235 98	11,565 51
	<i>4,497,737 59</i>	<i>4,071,406 28</i>	<i>426,331 31</i>
<i>Northwest Territories</i>			
Yellowknife	13,356 25	3,679 48	9,676 77
	<i>13,356 25</i>	<i>3,679 48</i>	<i>9,676 77</i>
<i>Yukon</i>			
Dawson	12,959 65	11,351 29	1,608 36
White Horse	30,317 69	29,245 57	1,072 12
	<i>43,277 34</i>	<i>40,596 86</i>	<i>2,680 48</i>
	<u>\$ 41,009,004 84**</u>	<u>\$ 37,901,659 01</u>	<u>\$ 3,107,345 83</u>

** Reconciliation with allotments:

Salaries of Post Office Staffs	39,178,253 00
Allotted from Vote 104	321,686 77
Overtime	1,509,065 07
	<u>\$ 41,009,004 84</u>

† The change in status of these offices resulted in the payment of salaries from the appropriation.

Votes 271 and 722 Inspection and Investigation

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	127,110 00	127,110 00	114,031 44
Salaries of District Office Staffs	1,573,735 00	1,573,735 00	1,573,735 00
Allotted from Vote 104, Salaries, etc.	42,000 00	42,000 00	33,417 75
	<i>1,742,845 00</i>	<i>1,742,845 00</i>	<i>1,721,184 19</i>
Travelling Expenses	114,500 00	112,500 00	110,336 24
Printing, Stationery and Office Equipment	70,000 00	62,500 00	43,731 73
Repairs and Upkeep of Equipment	21,100 00	21,100 00	16,940 24
Acquisition of Equipment	13,100 00	18,100 00	16,980 07
Telephones and Telegrams	4,000 00	4,500 00	4,188 41
Sundries	4,500 00	8,500 00	5,880 76
	<u>\$1,970,045 00</u>	<u>\$1,970,045 00</u>	<u>\$1,919,241 64</u>

This vote was provided to cover salaries and other expenses relating to the activities of the supervisory staff at Ottawa which controls this service, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

As at March 31, 1951, there were 42 salaried employees being paid from Headquarters Administration, of whom 34 were permanent and 8 temporary; and 565 salaried employees being paid from District Post Office Staffs, of whom 438 were permanent and 127 temporary.

Under authority of P.C. 108/1088, March 9, 1949 and P.C. 144/5322, November 4, 1950, W. S. Roddis, on loan from the Government of the United Kingdom until March 31, 1951, was paid an annual allowance of \$4,000 to that date and received travelling and transportation expenses amounting to \$1,348.93.

Votes 272 and 607 Railway Mail Service

	Estimates	Allotments	Expenditures
Salaries of Headquarters Administration	55,830 00	55,830 00	55,515 08
Salaries of Railway Mail Service Staffs	3,803,940 00	3,803,940 00	3,798,326 82
A Mileage Allowances	605,000 00	605,000 00	577,266 60
B Mail Service by Railway	14,005,000 00	14,005,000 00	13,985,713 89
C Mail Service by Steamboat	2,270,000 00	2,267,500 00	2,181,363 90
Travelling Expenses	7,500 00	10,000 00	8,110 95
Printing, Stationery and Office Equipment	101,000 00	101,000 00	72,414 59
Repairs and Upkeep of Equipment	2,550 00	2,550 00	907 29
Acquisition of Equipment	3,200 00	3,200 00	2,068 22
Telephones and Telegrams	650 00	650 00	40 46
Sundries	2,500 00	2,500 00	2,291 09
	<u>\$ 20,857,170 00</u>	<u>\$ 20,857,170 00</u>	<u>\$ 20,684,018 89</u>

This vote was provided to cover: (a) the cost of mail service by railway and steamboat, and (b) the salaries and other expenses of railway mail clerks and the staffs of the administrative units at Ottawa which control this service.

As at March 31, 1951, there were 17 salaried employees being paid from Headquarters Administration, of whom 16 were permanent and 1 temporary; and 1,318 permanent salaried employees being paid from Railway Mail Service Staffs.

A Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

B Payments were as follows (the figures in parentheses represent withholdings, credited to revenues of the Department of Transport, in connection with Government-subsidized lines over which free transportation of Government mail must be supplied, within certain limitations, by the companies concerned): Algoma Central and Hudson Bay Railway Co., Sault Ste. Marie, Ont., \$7,363.19 (\$7,363.19); British Columbia Electric Railway Co., Vancouver, \$5,431.99; Buchans Mining Co. Ltd., Buchans, Nfld., \$1,021.26; Canada and Gulf Terminal Railway Co., Rimouski, Que., \$4,127.68 (\$4,127.68); Canadian National Railways, Montreal, \$6,627,935.77 (\$45,786.35); Canadian Pacific Railway Co., Montreal, \$6,801,609.08 (\$130,401.78); Cumberland Railway and Coal Co., Springhill, N.S., \$1,172.55; Great Northern Railway Co., St. Paul, Minn., U.S.A., \$16,828.21; Greater Winnipeg Water District Railway, Winnipeg, \$1,828.44; London and Port Stanley Railway, London, Ont., \$3,283.74; Michigan Central Railroad Co., New York, N.Y., \$20,990.54; Montreal and Southern Counties Railway Co., Montreal, \$3,878.30; Napierville Junction Railway Co., Montreal, \$10,941.71 (\$5,842.12); New

York Central Railroad Co., New York, N.Y., \$22,994.87; Niagara, St. Catharines and Toronto Railway Co., Toronto, \$2,142.96; Northern Alberta Railways Co., Edmonton, \$148,235.49 (\$3,756.09); Northern Pacific Railway Co., St. Paul, Minn., U.S.A., \$13,620.54; Ontario Northland Railway, North Bay, Ont., \$134,497.32; Pacific Great Eastern Railway Co., Vancouver, \$28,596.57; Quebec Central Railway Co., Sherbrooke, Que., \$90,020.31 (\$7,002.61); Quebec Railway, Light and Power Co., Quebec, \$3,499.62; Sydney and Louisburg Railway Co., Sydney, N.S., \$1,248.40; Toronto, Hamilton and Buffalo Railway Co., Hamilton, Ont., \$13,563.17; White Pass and Yukon Route, Railway Division, Seattle, Wash., U.S.A., \$12,000; sundry payments, each under \$1,000, \$3,882.18.

C Payments were as follows: Alcoa Shipping Co., Ltd., Montreal, \$3,468.41; Anglo-Canadian Shipping Co., Ltd., Vancouver, \$1,802.21; Anticosti Shipping Co., Montreal, \$3,440; Baddeck Transportation Co., Baddeck, N.S., \$2,260.91; Barkley Sound Transportation Co., Port Alberni, B.C., \$4,536.56; Bras d'Or Bay Navigation Co., Ltd., Montreal, \$40,880.49; British Columbia Pulp and Paper Co., Port Alberni, B.C., \$1,000; British Columbia Ship Chartering Co., Vancouver, \$1,171.80; J. Brock Shipping Co., Montreal, \$5,604.75; Government of Canada—National Harbours Board, \$38,544.75; Canadian Australasian Lines, Ltd., Vancouver, \$24,726.31; Canadian Blue Star Lines, Ltd., Vancouver, \$5,108.55; Canadian National Railways, Montreal, \$470,872.75; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, \$19,147.17; Canadian Pacific Railway Co., Montreal, \$138,379.42; Canadian Pacific Steamships, Ltd., Montreal, \$471,557.40; Clarke Steamship Co., Ltd., Montreal, \$34,922.76; County Line Ltd., Montreal, \$5,574.75; Cunard Donaldson Ltd., Montreal, \$410,218.18; The Deer Island and Campobello Mail Service, Lords Cove, N.B., \$8,545.04; Dingwall Cotts and Co., Ltd., Vancouver, \$4,399.51; Dodwell and Co., Ltd., Vancouver, \$2,092.67; Empire Shipping Co., Ltd., Vancouver, \$6,028.39; Furness, Withy and Co., Ltd., Saint John, N.B., \$60,515.36; Georgian Bay Tourist Co., Midland, Ont., \$1,292; Gulf Lines Ltd., Vancouver, \$4,353.27; Harbour Navigation Co., Ltd., Indian River, B.C., \$3,550; Rosario Harvey, Ile aux Coudres, Que., \$2,400; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, Ont., \$5,257.50; Johnson Walton Steamships Ltd., Vancouver, \$2,022.61; Leonard R. Jones, Harrington Harbour, Que., \$1,950.29; Norman Jones, Harrington Harbour, Que., \$1,350; H. E. Kane and Co., Halifax, \$9,672.75; Kerr Steamships Ltd., Montreal, \$4,280.93; J. T. Knight and Co., Ltd., Saint John, N.B., \$1,905; H. Lacroix, Trois Rivières, Que., \$1,500; Raoul Leclerc, Lachévirotière, Que., \$1,406.20; Jos. A. Lefebvre, Batiscan, Que., \$1,046.10; Magdalen Islands Transportation Co., Ltd., Montreal, \$12,243.04; March Shipping Agency Ltd., Montreal, \$72,569.70; Marine Express Lines, Vancouver, \$1,962.45; McLean Kennedy Ltd., Montreal, \$80,711.36; Montreal Shipping Co., Ltd., Montreal, \$12,105.90; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, Ont., \$8,000; Ontario Northland Boat Lines, North Bay, Ont., \$1,116; Pickford and Black, Ltd., Halifax, \$2,230.17; Saint John Marine Transports Ltd., Saint John, N.B., \$7,872.57; Sellkirk Navigation Co., Winnipeg, \$2,500; Shipping Ltd., Montreal, \$26,202; Estate of Alfred Sirois, Les Escoumains, Que., \$1,848.50; La Compagnie de Transport du Bas St. Laurent, Montreal, \$34,076.01; La Cie de la Traverse du St. Laurent, Ltée., Sorel, Que., \$1,260; Union Steamships Ltd., Vancouver, \$99,615.29; United States of America, Postmaster General, Washington, D.C., \$2,806.15; sundry payments, each under \$1,000, \$7,459.97.

Votes 273 and 723 Air and Land Mail Services

	Estimates	Allotments	Expenditures
Salaries	185,310 00	185,310 00	184,278 18
A Mail Service by Air	8,335,747 00	8,495,747 00	8,490,689 45
B Mail Service by Ordinary Land Conveyance, including			
Rural Mail Delivery	13,946,000 00	13,786,000 00	13,672,978 83
Travelling Expenses	1,500 00	1,500 00	846 00
Printing, Stationery and Office Equipment	80,000 00	77,000 00	44,455 70
Repairs and Upkeep of Equipment	35,000 00	35,000 00	19,849 79
Acquisition of Equipment	60,000 00	55,000 00	7,470 33
Telephones and Telegrams	300 00	300 00	144 69
Sundries	500 00	500 00	380 00
C Rural Mail Delivery Boxes	120,000 00	128,000 00	125,958 83
	<u>\$ 22,764,357 00</u>	<u>\$ 22,764,357 00</u>	<u>\$ 22,547,051 80</u>

This vote was provided to cover the cost of (a) the carriage of mail by air, rural mail delivery, mail stage services, movement of mail between post offices and railway stations, and collections from street letter boxes and (b) the salaries and other expenses of the administrative unit at Ottawa, which controls these services.

As at March 31, 1951, there were 69 salaried employees being paid from this vote, of whom 55 were permanent and 14 temporary.

A Payments were as follows: Arctic Wings Ltd., Churchill, Man., \$1,754.06; Associated Airways, Ltd., Edmonton, \$4,502.35; Austin Airways, Ltd., Toronto, \$4,461.30; Callison Flying Service, Dawson, Y.T., \$2,046.15; Canadian Pacific Air Lines, Ltd., Vancouver, \$1,446,846.79; Central British Columbia Airways Ltd., Port St. James, B.C., \$2,423.36; Central Northern Airways Ltd., Winnipeg, \$35,328.11; Eastern Provincial

Airways, St. John's, \$42,315.98; Gulf Flying Service, New Glasgow, N.S., \$1,684.25; Leavens Bros. Air Services, Ltd., Toronto, \$13,207.94; Maritime Central Airways Ltd., Charlottetown, \$165,274.50; Northern Wings Ltd., Sept Iles, Que., \$46,761.56; H. F. Peterson, Atlin, B.C., \$2,328.60; Queen Charlotte Airlines, Vancouver, \$13,423.97; Rimouski Airlines, Rimouski, Que., \$30,225.43; Saskatchewan Government Airways, Prince Albert, Sask., \$12,260.30; Taku River Gold Mines, Tulsequah, B.C., \$1,170; Trans-Canada Air Lines, Montreal, \$6,657,554.39, of which \$1,203,271.34 was in respect of Trans-Atlantic air mail services; White Horse Flying Service, White Horse, Y.T., \$2,450; sundry payments, each under \$1,000, \$1,670.41.

Payments to Trans-Canada Air Lines for the conveyance of mail by air in Canada and between Canada and the United States were made at the rate of \$150.000 per month from April 1 to December 31, 1950, under an arrangement authorized by P.C. 3992, August 10, 1949. This arrangement was amended under the authority of P.C. 278, January 17, 1951, to provide for payment on a minimum ton-mile basis. Payments under the new authority were: January, 1951, \$460,000; February, 1951, \$467,000; March, 1951, \$473,000.

P.C. 532, February 15, 1946, authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails on the Canadian Government Trans-Atlantic Air Service from January 1, 1946 at the rate of \$7.75 per pound. By mutual agreement, this rate was reduced to \$4.83 per pound, effective March 15, 1947, until December 31, 1949. P.C. 182, January 13, 1950 authorized the continuation of this agreement until further notice.

P.C. 4369, August 31, 1949, authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails between Montreal or Toronto and Hamilton, Bermuda; Nassau, Bahamas; Kingston, Jamaica; and Port of Spain, Trinidad; at a rate of 1.43 mills per pound-mile.

The operation of side services between certain post offices and air ports on Trans-Canada Air Lines routes at the rate of 16 cents per mile was authorized by P.C. 307, January 24, 1951. Payment for these services was made from allotment B.

B Following is a statement showing by Districts and services the expenditures from this allotment:

District	Rural Mail delivery routes	Side services	Stage services	City services	Total 1950-51	Total 1949-50
St. John's	1,050 00	30,477 57	177,475 12	34,872 54	243,875 23	201,712 16
Halifax	316,069 29	85,627 28	291,821 03	126,031 77	819,549 37	779,054 75
Charlottetown ...	173,440 42	20,709 53	10,002 45	14,479 92	218,632 32	214,930 57
Saint John	365,902 27	66,993 21	152,271 76	76,111 92	661,279 16	644,029 36
Quebec	698,332 96	136,091 12	464,201 38	212,996 09	1,511,621 55	1,388,147 38
Montreal	786,729 32	126,382 42	165,770 29	716,732 46	1,795,614 49	1,727,173 17
Ottawa	755,711 71	74,824 62	142,335 70	171,211 43	1,144,083 46	1,119,655 03
Toronto	679,973 86	101,289 75	90,232 50	992,937 69	1,864,433 80	1,735,260 10
London	962,775 06	78,732 56	104,504 05	267,404 27	1,413,415 94	1,372,682 92
North Bay	127,237 98	93,131 35	111,358 91	91,612 54	423,340 78	387,778 21
Winnipeg	145,427 46	138,623 92	122,306 07	229,049 97	635,407 42	591,935 71
Moose Jaw	33,260 37	118,346 51	82,741 07	57,757 89	292,105 84	279,476 18
Saskatoon	78,351 57	142,990 95	118,912 94	55,412 53	395,667 99	373,302 95
Edmonton	142,342 29	114,128 98	153,742 34	115,937 07	526,150 68	492,814 43
Calgary	66,551 89	92,587 99	88,997 30	110,082 42	358,219 60	331,415 66
Vancouver	249,449 26	88,441 95	224,601 60	618,586 45	1,181,079 26	1,085,206 02
Yukon			71,071 33		71,071 33	70,329 58
Headquarters ...		117,430 61			117,430 61*	107,794 48*
	<u>\$5,582,605 71</u>	<u>\$1,626,810 32</u>	<u>\$2,572,345 84</u>	<u>\$3,891,216 96</u>	<u>\$13,672,978 83</u>	

The comparable
totals for the
fiscal year 1949-
50 were as fol-
lows

\$5,339,473 79	\$1,573,348 46	\$2,362,425 13	\$3,627,451 28	\$12,902,698 66
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* Paid from Ottawa for side services between certain airports and post offices on Trans-Canada Air Mail routes.

C Proceeds from sales of these boxes to individuals are credited to Postal Revenue.

Vote 274 Financial Services, including audit of revenue, money order and savings bank business, and postage stamps

	Estimates	Allotments	Expenditures
Salaries	1,283,305 00	1,283,305 00	1,222,885 37
Travelling Expenses	2,000 00	2,000 00	839 01
Printing, Stationery and Office Equipment	125,000 00	125,000 00	111,142 17
Repairs and Upkeep of Equipment	75,000 00	71,000 00	58,672 69
Acquisition of Equipment	4,000 00	4,000 00	2,621 36
Telephones and Telegrams	1,000 00	1,000 00	991 51
Sundries	1,000 00	1,000 00	684 19
Money Order Forms	128,000 00	132,000 00	129,947 91
Manufacture of Postage Stamps	575,000 00	575,000 00	570,210 52
	<u>\$2,194,305 00</u>	<u>\$2,194,305 00</u>	<u>\$2,097,994 73</u>

This vote was provided to cover: (a) the salaries and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage and money orders, and the operations of the Post Office Savings Bank, and (b) the cost of postage stamps and money order forms.

As at March 31, 1951, there were 512 salaried employees being paid from this vote, of whom 305 were permanent and 207 temporary.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 28,341 20

Payment of Damage Claims

Payee	Particulars	Authority	Amount
Workmen's Compensation	Injured by Government owned		
Board re O. J. Band	vehicle	T.B. 400749 January 18, 1951.....	1,923 95
Sundry claims, each under			
\$1,000 (20)			1,612 34
			<u>\$ 3,536 29</u>

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Postal Revenue	105,533,994 61	101,277,435 43
B Less: Disbursements	15,090,778 73	16,765,649 61
	<u>90,443,215 88</u>	<u>84,511,785 82</u>
C Proceeds from Sales		2,144 52
D Services and Service Fees	1,000 00	1,000 00
E Refunds of Previous Years' Expenditure	7,849 06	12,036 78
F Miscellaneous	2,612 92	1,688 49
Total Ordinary	<u>\$ 90,454,677 86</u>	<u>\$ 84,528,655 61</u>

A	Details		
	Postal Revenue		
	1950-51	1949-50	Increase or * Decrease
RECEIPTS			
Ordinary Revenue—			
Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	57,178,573 40	57,249,306 24	70,732 84*
Postage paid in cash (without the use of postage stamps):			
Postage meter and postage register machine impressions on mail matter	32,574,314 30	29,518,634 76	3,055,679 54
Newspapers and periodicals mailed in bulk according to weight	4,272,528 34	3,995,962 87	276,565 47
Printed matter, including books, catalogues, circulars, handbills, etc. (usually mailed in bulk for general distribution)	2,988,528 54	2,640,576 12	347,952 42
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada)	92,929 77	91,182 67	1,747 10
Postage collected by special arrangements with other Government Departments, etc.	50,996 76	46,353 85	4,642 91
Payments received from foreign countries (for the calendar year 1950 or previous years):			
Postage on parcels received from other countries for delivery in Canada	739,554 24	598,886 93	140,667 31
Transit charges on foreign mail forwarded through Canada to other countries and on foreign air mail carried to Canada for delivery in Canada	498,633 34	435,532 15	63,101 19
Total Postage	98,396,058 69	94,576,435 59	3,819,623 10
Money Orders:—			
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere	5,128,320 80	4,874,917 84	253,402 96
Commissions collected from foreign countries (other than the United States) for the calendar year 1950, or previous years, on foreign money orders payable in Canada	616 93	830 68	213 75*
Total Money Orders	5,128,937 73	4,875,748 52	253,189 21
Rental of Post Office lock boxes and drawers in Post Offices located in Federal Public buildings and in buildings rented by the Federal Government, including deposits for keys, less refunds	1,109,485 96	1,024,727 67	84,758 29
Sale of rural mail boxes	80,436 00	93,084 00	12,648 00*
Profit in exchange of postal transactions with other countries	87,866 21	101,416 87	13,550 66*
Miscellaneous Revenue	731,210 02	606,022 78	125,187 24
Includes: payments received in the fiscal year 1950-51 from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps, \$652,599.10; commissions received from the Department of Transport for radio licences sold, \$32,755.40; commissions received from the Department of Labour for collection of Government annuity premiums, \$12,767.94.			
Gross Postal Revenue	105,533,994 61	101,277,435 43	4,256,559 18

	1950-51	1949-50	Increase or * Decrease
B			
DISBURSEMENTS			
(Deducted from Gross Postal Revenue)			
Remuneration of postmasters and staffs, as follows:			
As at March 31, 1951, 12,039 postmasters were paid from Revenue, of whom 10,859 were paid at fixed annual rates and 1,180 were paid commissions on a sub office basis.			
Salaries and allowances paid at semi-staff offices	5,507,315 23	5,989,816 31	482,501 08*
Salaries and allowances paid at revenue offices	6,226,623 26	6,797,792 66	571,169 40*
Commission paid at sub offices	1,159,529 62	1,047,904 44	111,625 18
Total "Remuneration of postmasters and staffs paid from revenue"	12,893,468 11	13,835,513 41	942,045 30*
Discount on postage allowed stamp vendors	113,622 71	113,536 86	85 85
Compensation paid to messengers for special delivery of letters and parcels	124,516 60	99,219 39	25,297 21
Postage on parcels mailed in Canada for delivery in foreign countries	974,083 31	1,661,355 45	687,272 14*
Transit charges on Canadian mail forwarded through foreign countries and on Canadian air mail carried to foreign countries	873,010 08	941,510 16	68,500 08*
Indemnities paid in respect of lost insured and C.O.D. parcels and registered articles	79,778 06	93,654 03	13,875 97*
Commissions paid to other countries on money order business	9,437 04	7,592 74	1,844 30
Losses by fire, burglary, etc.	22,862 82	13,267 57	9,595 25
The debiting hereto of losses in excess of \$50 was authorized by individual Orders in Council.			
Total Disbursements	15,090,778 73	16,765,649 61	1,674,870 88*
Net Postal Revenue	90,443,215 88	84,511,785 82	5,931,430 06

Other Revenue

C	RECEIPTS		
C Proceeds from Sales		2,144 52	2,144 52*
D Services and Service Fees	1,000 00	1,000 00	
E Refunds of Previous Years' Expenditure	7,849 06	12,036 78	4,187 72*
F Miscellaneous	2,612 92	1,688 49	924 43
Total Other Revenue	11,461 98	16,869 79	5,407 81*
Total Ordinary	\$ 90,454,677 86	\$ 84,528,655 61	\$ 5,926,022 25

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[101] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques				
—Post Office	349 08	22 86	73 61	399 83

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt—Concluded				
B (e) Post Office Account	8,280,167 29	651,007,305 43	653,184,452 21	10,457,314 07
	<u>8,280,516 37</u>	<u>651,007,328 29</u>	<u>653,184,525 82</u>	<u>10,457,713 90</u>
[11] Deposit and Trust Accounts				
C (a) Post Office Savings Bank	38,754,633 80	12,194,871 84	11,102,158 59	37,661,920 55
(c) Miscellaneous—				
D Contractors' Securities—Cash, Post Office	49,127 05	87,293 77	101,306 62	63,139 90
	<u>38,803,760 85</u>	<u>12,282,165 61</u>	<u>11,203,465 21</u>	<u>37,725,060 45</u>
[13] Deferred Credits				
E Pay-list Deductions—Post Office ...	4,234 65	71,118 81	66,884 16	
[14] Sundry Suspense Accounts				
(c) Miscellaneous				
F Unclaimed Cheques Suspense—Post Office	1,194 59	16 68	198 22	1,376 13
	<u>\$ 47,089,706 46</u>	<u>\$663,360,629 39</u>	<u>\$664,455,073 41</u>	<u>\$ 48,184,150 48</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

B The Post Office Account is a composite balance representing the difference between the values of certain of the recorded assets and liabilities of the Post Office Department.

C Credits consist of: deposits, \$10,368,265.52, and interest credited to the accounts, \$733,893.07. Debits represent withdrawals. Included in the closing balance is an amount of \$11,354.94 which represents the cash portion of the Post Office Guarantee Fund (which is administered by the Postmaster General). The remaining portion of this Fund consists of securities amounting to \$401,500 held in the custody of the Minister of Finance.

D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51, bonds so held in respect of the Post Office Department amounted to \$4,300.

Bonds amounting to \$140,950 are also held in the custody of the Minister of Finance as security for the payment of postage on mail matter.

E Deductions for Canada Savings Bonds from the earnings of mail contractors and from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department concerned.

F All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	1,093 66	6,830 18
Previous Years—Collectable	2,265 69	178 82
—Uncollectable	27,684 56	27,684 56
	<u>\$ 31,043 91</u>	<u>\$ 34,693 56</u>

Details of Previous Years—Uncollectable were given on page Q—13, Public Accounts, 1948.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—HEADQUARTERS			POST OFFICES AND		
ADMINISTRATION			DISTRICT OFFICES		
Turnbull, W. J., Deputy Postmaster General. \$	12,000 00	\$ 2,986 48	Allen, J. P.	5,880 00	554 35
Adamson, W. D.	5,880 00		Anderson, J. F.	5,700 00	
Beauvais, J. E.	5,520 00		Chowen, H. T.	5,208 00	
Boutin, N. R.	5,820 00	1,145 17	Corbeil, E.	5,208 00	857 85
Boyle, G. A.	6,480 00	954 62	Crochetiere, J. R.	6,780 00	
Budden, A. N.	5,880 00	709 08	Cumming, L. S.	5,328 00	
Chartrand, S.	6,180 00	1,279 56	Curtis, F. L.	5,400 00	
Coutts, W. F.	5,700 00		Duguay, E.	6,180 00	
Craig, J. N.	5,148 00		Gagnon, J. L.	5,148 00	
Dixon, E. S.	5,208 00	1,082 73	Goodman, R. J.	5,520 00	
Farrell, B. J.	5,880 00		Gregory, H. W.	5,520 00	
Gagnon, J. L. A.	7,500 00	1,710 01	Heisler, C. W.	6,180 00	
Gibson, A. M.	7,080 00	662 85	Ingraham, E. R.	5,880 00	
Gosselin, B.	5,472 00		Irlle, T. A.	5,328 00	
(including secretarial allowance, \$636)			Ivany, A. J.	5,328 00	
Herring, G.	8,500 00		Labelle, L. J.	5,520 00	
Irving, K. H.	5,880 00		Little, J. C.	5,208 00	623 43
Jolliffe, F. E.	6,180 00	1,002 46	Macklem, G. E.	5,880 00	
Leclerc, J. E.	5,328 00		MacLean, W. M.	6,780 00	
MacDonald, N. H.	5,880 00		Mahoney, J. H.	5,208 00	
MacNabb, R. H.	8,500 00		Marcoux, C. A.	5,880 00	
McEachern, W. C.	7,080 00	867 44	McLean, W. E.	5,148 00	
McFarlane, A.	5,880 00		Morin, J. B.	5,820 00	
Mills, L. J.	8,500 00	576 99	O'Brien, M. D.	5,880 00	
Pearl, H. N.	5,880 00	2,191 97	Pearson, W. E.	5,520 00	
Pothier, A. S.	5,880 00		Portelance, Z. A.	5,208 00	
Potts, A. H. B.	5,880 00		Reilly, T. J.	5,880 00	
Ross, G. W.	5,880 00		Sangster, B. T.	5,880 00	
Stubbs, H.	5,148 00		Sinclair, J. B.	5,208 00	
Tache, A. de G.	5,400 00		Turner, J.	5,820 00	
(including terminable allowance, \$444)			Verville, F. F.	5,208 00	
Underwood, E. J.	8,500 00		Warner, F. A.	5,520 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Archibald, R. G. T. \$	525 05	Cathro, R. A.	554 16	Desrochers, J. M. I. .	584 35
Bate, S. C.	603 91	Catterall, A. E.	1,077 24	Dickey, W. J.	638 62
Beaton, G. M.	613 73	Clarke, D. R.	929 56	Doran, W. W.	1,072 56
Bingleman, C. E.	1,409 50	Clerk, D. L.	1,807 45	Dupuis, J. B.	1,009 45
Black, G. E.	568 20	Couture, J. E. R.	886 66	Dusseau, J. J. P. . .	1,219 19
Blackstone, N. W.	2,256 60	Cutts, E. J.	1,012 20	Flaherty, J. A.	2,295 89
Boileau, J. C. R.	1,721 01	Davies, A. M.	597 26	Foord, G. A.	1,328 83
Boissinot, J. A.	520 75	Dawe, E.	2,654 27	Frechette, P. E.	2,627 01
Boutin, H. J. O.	519 62	Dean, O. T.	594 85	Fry, G. W.	708 08
Bruneau, J. G.	2,725 31	Dearle, C. A.	2,827 11	Gagne, W. J.	548 55
Carter, A. S.	600 50	De Cotret, M.P. ...	1,417 17	Gascon, J. P. E.	560 01

Travelling expenses		Travelling expenses		Travelling expenses	
Giroux, L. G.	1,114 12	Lefebvre, J. R. P. ...	1,615 56	Ruet, L. J.	1,119 37
Gordon, W. C.	1,633 42	MacDonald, H.	1,387 01	Simpson, H. H.	703 75
Gravel, J. E.	1,149 87	March, W. W.	2,529 06	Squires, B.	1,779 13
Green, J. S.	960 25	McDonald, K. C. ...	618 91	Stanley, W. N.	888 35
Henderson, W. R. ..	851 97	Melvin, E. W.	1,026 80	Vallis, L.	3,129 44
Higgins, F. L.	1,064 90	Milne, G.	2,843 15	Vermander, J.	568 70
Johnson, W. H.	2,507 92	Mitchell, E. H.	846 67	Walker, F. L.	1,336 12
Johnston, T. T.	1,148 50	Morgan, W. C.	2,327 27	Walters, E.	658 20
Kee, N. A.	811 30	Neal, H. C.	1,182 01	Watson, L. J.	668 43
Kennedy, R. A.	1,172 65	Newcomb, F. J.	1,567 96	Webb, S. J.	812 96
Keron, R. J. D.	777 48	Pageau, J. F. M. ...	1,825 65	Wilson, J. F.	1,296 00
Ketchum, F. E.	1,051 69	Payne, F. K.	663 08	Wilson, W. H.	520 02
Laporte, A.	1,623 53	Reid, R. F.	955 22	Yorke, H. R.	791 49
Lawrence, G. H.	1,682 28	Rounsefell, G. A. ...	790 41	Zaccarelli, W. D. ...	634 50
Leblanc, J. E. A. ...	878 86	Roy, E. A.	744 57		

Suppliers receiving \$10,000 or over from this Department

Bell Telephone Co. of Canada, Montreal, \$34,162.66; Government of Canada—Department of Justice, \$98,391.82 (Penitentiaries: British Columbia, \$6,751.75, Dorchester, \$6,460.80, Kingston, \$29,072, Manitoba, \$26,970.60, St. Vincent de Paul, \$29,136.67), Department of Public Printing and Stationery, \$950,631.65, Department of Public Works, \$34,090.51; Canadian Bank Note Co. Ltd., Ottawa, \$444,680.01; Canadian National Railways, Montreal, \$18,278.58; Canadian Pacific Railway Co., Montreal, \$26,493.70; Canadian Public Booth Co. Ltd., Arnprior, Ont., \$78,284.46; Dominion Textile Co. Ltd., Montreal, \$175,468.88; Eastern Steel Products, Ltd., Montreal, \$49,648.01; Enveloppes Internationale, Ltee., Montreal, \$34,320.70; Finnie Manufacturing Co. Ltd., Pointe aux Trembles, Que., \$88,863.25; Hamilton Cotton Co. Ltd., Hamilton, Ont., \$31,965.14; Imperial Oil, Ltd., Leaside, Ont., \$10,138.71; International Business Machines Co. Ltd., Toronto, \$146,492.28; Kingsley Manufacturing Co. Ltd., Toronto, \$30,261.60; MacDonell & Conyers, Ottawa, \$13,549.54; Master Craft Uniform Co., Reg'd., Quebec, \$284,818.72; John Neville Paper Co., Ottawa, \$18,451.86; Office Specialty Manufacturing Co., Newmarket, Ont., \$11,788.30; Pitney-Bowes of Canada, Ltd., Toronto, \$48,146.89; Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, \$74,545.69; Remington Rand, Ltd., Toronto, \$29,115.96; J. H. Ryder Machinery Co., Reg'd., Montreal, \$13,791.34; Saulnier & Frere, St. Paul, Que., \$67,716; Standard Tube Co. Ltd., Woodstock, Ont., \$25,226.02; Toledo Scale Co. of Canada, Ltd., Windsor, Ont., \$10,749.82; J. Spencer Turner Co. Ltd., Hamilton, Ont., \$39,949.94; United Kingdom Government, Postmaster General, \$58,602.40; Walsh Advertising Co. Ltd., Windsor, Ont., \$80,984.51; J. E. Wiegand & Co. Ltd., Kitchener, Ont., \$10,603.65; Jay Wolfe Inc., Montreal, \$12,231.32.

Appendix

POST OFFICE DEPARTMENT

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES	
Cash—			
In the hands of postmasters.....	1,739,993 90	Post Office Savings Bank depositors.....	37,497,200 15
On deposit in the Consolidated Revenue Fund—		Money Orders and Postal Notes Outstanding.....	12,377,062 68
Post Office Savings Bank deposits.....	37,661,920 55	Accounts Payable.....	1,405 85
Post Office Account.....	10,457,314 07	Security Deposits.....	385,719 30
Contractors' security deposits.....	63,139 90		
Other deposits.....	1,775 96	Suspense items in the course of settlement—	
	49,924,144 38	Credit balances in fire and theft accounts where full loss has not been established.....	512 71
Securities—		Surpluses at Postage Stamp Deposits and other sundry credits not yet adjusted.....	642 51
Security deposits—Dominion of Canada Bonds and Bonds guaranteed by the Dominion of Canada—par value.....	145,250 00		1,155 22
		Outstanding and unclaimed cheques.....	1,775,96
Accounts Receivable.....	19,908 70		
Suspense items under investigation—			
Losses by fire and theft.....	137,232 70		
Indemnities paid in respect of lost or damaged registered mail.....	2,637 42		
Moneys disbursed, chargeable against revenue of subsequent fiscal year.....	27,133 71		
Moneys disbursed for special purposes and not yet recovered.....	8,102 25		
	175,106 08		
	<u>\$50,264,409 16</u>		<u>\$50,264,409 16</u>

NOTE.—Land, buildings and furnishings are provided through the Department of Public Works; consequently, such items are not included among the assets. Certain accounts receivable and accounts payable, particularly those relating to parcel post and transit charges, are not included in the balance sheet because the accounts have not been certified. The original cost of equipment and supplies on hand at stores supply depots and moveable equipment on charge to Post Offices as at December 31, 1950, amounted to \$4,943,925.91.

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

POST OFFICE DEPARTMENT—*Concluded*

Statement of Revenue and Expenditure for the year ended March 31, 1951

Gross Postal Revenue	105,533,994 61
Less: Expenses paid from Postal Revenue	15,090,778 73
Net Postal Revenue	90,443,215 88
Miscellaneous Revenue—	
Services and Service Fees	1,000 00
Refunds of Expenditures	7,849 06
Miscellaneous	2,612 92
	11,461 98
Total, transferred to Receiver General of Canada	90,454,677 86
Deduct:	
Expenditure paid from Parliamentary Appropriation	91,781,466 37
Excess of Expenditure over Revenue	\$ 1,326,788 51

NOTE.—(a) The Gross Postal Revenue as shown above includes stamp tax on cheques and certain other instruments; and excise tax on Post Office money orders, letters and post cards, collected under authority of the Excise Tax Act. The foregoing taxes, as paid by the use of postage, cannot be established accurately, but insofar as money orders are concerned, the tax amounted to approximately \$1,200,000.

(b) The financial outcome of the year's operations may be regarded as approximate only, because services which are rendered without charge by or to the Post Office Department are not taken into consideration.

1950-51
PUBLIC ACCOUNTS

PART II
R

PRIME MINISTER'S OFFICE

Details of
EXPENDITURES

PRIME MINISTER'S OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	\$ 124,315 42

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
R-2	Stat.	The Prime Minister's Salary and Motor Car Allowance.....	17,000 00	17,000 00	17,000 00
R-2	275	Salaries of Staff and Allowances.....	124,816 00	107,315 42	103,141 78
		Total Ordinary.....	\$ 141,816 00	\$ 124,315 42	\$ 120,141 78

Salary of Prime Minister, the Rt. Hon. Louis S. St. Laurent, Salaries Act, c. 24, 1944.....	\$ 15,000 00
Motor Car Allowance to Prime Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

The Rt. Hon. Louis S. St. Laurent received travelling expenses of \$438.08, of which \$418.08 and \$20 were charged to Privy Council Office Votes 276 and 101, respectively.

Vote 275 Salaries of Staff and Allowances

	Estimates	Allotments	Expenditures
Salaries	123,260 00	123,260 00	107,015 42
Allotted from Vote 104, Salaries, etc.	556 00	556 00	
	123,816 00	123,816 00	107,015 42
Allowances	1,000 00	1,000 00	300 00
	\$ 124,816 00	\$ 124,816 00	\$ 107,315 42

As at March 31, 1951, there were 35 salaried employees being paid from this vote, of whom 23 were permanent and 12 temporary. A list of those receiving salaries at annual rates of \$5,000 or over on that date follows: P. Asselin, \$7,200 (including secretarial allowance, \$1,500); W. R. Martin, \$6,500 (including terminable allowance, \$1,976); J. W. Pickersgill, \$12,000.

1950-51
PUBLIC ACCOUNTS

PART II
S

PRIVY COUNCIL OFFICE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

PRIVY COUNCIL OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures	
Ordinary	4,125,791 33
Revenues—	
Ordinary	1,298 66
Net Charge	\$4,124,492 67

NOTE.—Revenues are shown on page S-6 and Open Accounts on page S-7 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
S-3	276	General Administration.....	249,580 00	248,126 81	180,159 66
S-3	277	To provide for expenses of the Royal Commission on National Development in the Arts, Letters and Sciences.....	175,000 00	125,923 96	119,388 45
FEDERAL DISTRICT COMMISSION					
S-4	278 } 724 } 608 }	Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission.....	333,000 00	333,000 00	304,500 00
S-4	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission.....	300,000 00	300,000 00	300,000 00
S-5	279	Expenses of the National Capital Planning Committee.....	100,000 00	100,000 00	100,000 00
S-5	280	To authorize payment of the third instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote No. 809, Appropriation Act, No. 4, 1947-48.....	2,500,000 00	2,500,000 00	2,500,000 00
S-5	725	*To authorize entry into and performance of an agreement, including payment of expenditures incurred by the Federal District Commission thereunder out of the National Capital Fund, between the Federal District Commission and the Canadian National Railway Company...	1 00		
S-5	Stat.	Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements and undertakings as authorized by an Act to Amend the Federal District Commission Act, 1927, c. 51, 1946.....	500,000 00	500,000 00	500,000 00

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
GENERAL					
S-6		Transfers from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance).....	57,395 00	18,740 56	3,925 00
		Expenditures: from Appropriations not required for 1950-51.....			296 00
		Total Ordinary.....	\$ 4,214,976 00	\$ 4,125,791 33	\$ 4,008,269 11

* Complete title is shown in the following details.

Vote 276 General Administration

	Estimates	Allotments	Expenditures
Salaries	164,580 00	150,580 00	150,203 39
Printing, Stationery and Office Equipment	70,000 00	87,200 00	87,116 03
Sundries	15,000 00	11,800 00	10,807 39
	<u>\$ 249,580 00</u>	<u>\$ 249,580 00</u>	<u>\$ 248,126 81</u>

As at March 31, 1951, there were 48 salaried employees being paid from this vote, of whom 28 were permanent and 20 temporary. A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: N. A. Robertson, Clerk of the Privy Council, \$15,000; W. E. D. Halliday, \$5,700; J. E. Handy, \$6,120; A. M. Hill, \$7,320; P. M. Pelletier, \$5,700; R. A. G. Robertson, \$7,320.

Vote 277 To provide for expenses of the Royal Commission on National Development in the Arts, Letters and Sciences.....	175,000 00
Expenditures.....	\$ 125,923 96

P.C. 1786, April 8, 1949, authorized the appointment of the Right Honourable Vincent Massey, as Chairman of the Commission, and Arthur Surveyer, Norman A. M. MacKenzie, Most Reverend Georges-Henri Levesque and Hilda Neatby as Commissioners, pursuant to the Inquiries Act, c. 99, R.S., 1927, to examine and make recommendations upon:

- the principles upon which the policy of Canada should be based, in the fields of radio and television broadcasting;
- such agencies and activities of the Government of Canada as the National Film Board, the National Gallery, the National Museum, the National War Museum, the Public Archives and the care and custody of public records, and the Library of Parliament; methods by which research is aided including grants for scholarships through various Federal Government agencies; the eventual character and scope of the National Library; the scope or activities of these agencies, the manner in which they should be conducted, financed and controlled, and other matters relevant thereto;
- methods by which the relations of Canada with the United Nations Educational, Scientific and Cultural Organization and with other organizations operating in this field should be conducted;
- relations of the Government of Canada and any of its agencies with various national voluntary bodies operating in a field with which this inquiry will be concerned.

The above authority also empowered the Commissioners to:

- exercise all the power conferred upon them by section 11 of the Act;
- adopt such procedure and methods as they may, from time to time, deem expedient for the proper conduct of the inquiry and sit at such times and in such places in Canada as they may decide;
- engage such counsel, staff and expert assistance as may be required for the proper conduct of their inquiry.

P.C. 196/2727, May 28, 1949, authorized the rates of per diem allowances to be paid to the Chairman and members of the Commission and the payment of their travelling and living expenses.

A distribution of expenditures follows:

A	Salaries	36,408 62
B	Travelling Expenses	14,841 53
	Printing and Stationery	16,385 91
C	Fees to Commissioners	32,950 00
D	Legal Fees	8,650 00
E	Special Services	8,405 00
F	Sundries	8,282 90
		<hr/>
		\$ 125,923 96
		<hr/>

A As at March 31, 1951, Rene Garneau was receiving salary at the rate of \$7,000 per annum. A. A. Day, an employee of the Department of External Affairs, was receiving a terminable allowance of \$1,500 per annum from this vote, and Vote 64 of that Department was being recouped for his salary.

B Travelling expenses of \$500 or over were paid to: Most Rev. Georges-Henri Levesque, \$2,700.52; N. A. M. MacKenzie, \$2,981.15; Rt. Hon. Vincent Massey, \$1,447.55; Hilda Neatby, \$3,484.65; Guy Roberge, \$1,225.45.

C Payment was made at the rate of \$50 per diem to the Chairman and \$40 per diem to the members of the Commission as follows: Rt. Hon. Vincent Massey, Chairman, \$6,050; Most Reverend Georges-Henri Levesque, \$8,640; N. A. M. MacKenzie, \$5,280; Hilda Neatby, \$8,800; Arthur Surveyer, \$4,180.

D Guy Roberge, of Roberge and Fortier, received \$5,560 and Peter Wright of McMillan, Binch, Wilkinson, Berry and Wright, \$3,090, at the rate of \$125 per diem under authority of P.C. 84/6191, December 7, 1949 and P.C. 31/4288, August 25, 1949 respectively.

E Payments of \$500 or over for professional and special services were made to: E. Aldwinkle, \$720; C. A. Siepmann, \$935.

F Expenditures include \$4,497.65 to the Canadian Reporting Company.

Expenditures to date were \$245,312.41 and revenues arising from the sale of transcript of evidence, \$2,365.69.

FEDERAL DISTRICT COMMISSION

The accounts of the Commission are audited by the Auditor General of Canada pursuant to the provisions of section 18. of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in the Appendix to this section, see page S-8.

Votes 278, 724 and 608 Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission.....	333,000 00
Expenditures.....	\$ 333,000 00

Expenditures represent payments to the Federal District Commission. The unexpended balance of \$17,705.98 is to be refunded in 1951-52.

Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission.....	\$ 300,000 00
---	----------------------

This is a statutory grant to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, as amended.

Vote 279	Expenses of the National Capital Planning Committee.....	100,000 00
	Expenditures.....	\$ 100,000 00

P.C. 1266, April 18, 1946, approved By-law No. 28 of the Federal District Commission (enacted on March 8, 1946), providing for formation of the National Capital Planning Committee. This Committee consists of seventeen members and is the permanent planning body for the National Capital District, the boundaries of which are defined by P.C. 5634, August 16, 1945.

Payment was made to the Federal District Commission. The unexpended balance of \$22,500.07 is to be refunded in 1951-52.

Vote 280	To authorize payment of the third instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under	
Vote No. 809, Appropriation Act, No. 4, 1947-48.....		2,500,000 00
	Expenditures.....	\$2,500,000 00

Pursuant to the above authority, this amount was credited to the National Capital Fund—see under Open Accounts on page S—7.

Vote 725 To authorize entry into and performance of an agreement, including payment of expenditures incurred by the Federal District Commission thereunder out of the National Capital Fund, between the Federal District Commission and the Canadian National Railway Company to provide, on such terms and conditions as may be approved by the Governor in Council, that

- (a) the Federal District Commission will acquire from His Majesty lands now held by His Majesty for the purpose of a railway cutoff line and freight yard in South Ottawa in accordance with the Master Plan for the National Capital District and will construct, at its expense, the requisite railway facilities thereon;
- (b) the Federal District Commission will grant a right of user in perpetuity over the new facilities to the Canadian National Railway Company in exchange for a conveyance free of charge of lands and facilities now used by the Railway Company for which the new facilities are to be substituted, such right of user not to exclude use by other railways of the facilities as may be agreed by the Commission;
- (c) the Federal District Commission will reimburse the Canadian National Railway Company for costs incurred by the Company by reason of the abandonment of existing facilities and transfer of operations to the new facilities;
- (d) the Canadian National Railway Company, together with any other railway using the new facilities, will operate and maintain the new facilities at their own expense;

and for matters incidental thereto.....	\$ 1 00
Expenditures.....	nil

Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements and undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946.....	\$ 500,000 00
--	----------------------

Section 7 of the amending Act repealed Section 9 (1) of the 1927 Act, and substituted therefor: "After the thirty-first day of March, one thousand nine hundred and forty seven, the Minister may provide, for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, by the sale or other disposition of securities of the Commission, guaranteed as hereinafter provided, an amount or amounts not to exceed in the aggregate three million dollars, or he may, with the approval of the Governor in Council, pay to the Commission out of any unappropriated moneys in the Consolidated Revenue Fund, such sum or sums, not exceeding three million dollars as may be required for said purposes, or may make such provision partly in one way and partly in the other."

P.C. 12,230, May 6, 1950, authorized the payment of the above amount out of unappropriated moneys in the Consolidated Revenue Fund. Payments to date amount to \$2,600,000.

GENERAL

Transfers from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	57,395 00
Expenditures	\$ 18,740 56

Details of expenditures follow:

Authority	Amount	Expenditures
T.B. 393841, August 24, 1950	900 00	900 00
T.B. 399302, December 8, 1950	950 00	950 00
The above amounts represent expenses of office of the Hon. J. A. Mackinnon, Minister without Portfolio.		
T.B. 393990, August 24, 1950	5,000 00	656 44
Expenses in connection with the first meeting of the Continuing Committee of Attorneys General (Constitutional Conference of Federal and Provincial Governments) which convened in Ottawa on August 21, 1950.		
T.B. 395134, September 8, 1950	25,000 00	8,875 64
Expenses in connection with the plenary session of the Constitutional Conference of Federal and Provincial Governments at Quebec City, commencing on September 25, 1950.		
The above expenditures comprise travelling expenses, \$3,107.90; hotel accommodation, \$1,995.93; payments to the Canadian Reporting Company, \$1,103.10; Department of Public Printing and Stationery, \$2,049.22; sundries, \$619.49. Travelling expenses of Ministers and staff of other departments are shown under the relevant departments.		
T.B. 395136 September 8, 1950	500 00	500 00
Expenses of office of the Hon. Wishart McL. Robertson, leader of the Government in the Senate.		
T.B. 396089, October 4, 1950	45 00	45 00
Stenographic assistance required for the Dominion-Provincial Conference on Civil Defence which was held in Ottawa on August 24 and 25, 1950.		
T.B. 399020, December 1, 1950	25,000 00	6,813 48
Expenses in connection with the General and Constitutional Federal-Provincial Conference which began in Ottawa on December 4, 1950.		
Expenditures represent payments to the Canadian Reporting Company, \$709.60; Chateau Laurier, \$974.70; the Department of Public Printing and Stationery, \$3,496.26. Sundry expenditures amount to \$1,632.92.		
	\$ 57,395 00	\$ 18,740 56

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Refunds of Previous Years' Expenditure	545 46	
B Miscellaneous	753 20	4,056 94
Total Ordinary	\$ 1,298 66	\$ 4,056 94

Details

Ordinary Revenue—		
A Refunds of Previous Years' Expenditure		545 46
B Miscellaneous: Fines collected for violation of traffic regulations in Federal District, \$326.95; sale of transcript of evidence taken by the Royal Commission on National Development in the Arts, Letters and Sciences, \$426.25		753 20
Total Ordinary	\$ 1,298 66	

Certified correct.

N. A. ROBERTSON,
Clerk of the Privy Council.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
A National Capital Fund	3,500,000 00	500,000 00	2,500,000 00	5,500,000 00
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous—</i>				
B Unclaimed Cheques Suspense—Federal				
District Commission	68 60			68 60
	<u>\$3,500,068 60</u>	<u>\$ 500,000 00</u>	<u>\$2,500,000 00</u>	<u>\$5,500,068 60</u>

A Vote 809, Appropriation Act, No. 4, 1948, authorized the establishment of this account and the transfer hereto of the amount of \$2,500,000. Vote 318, Appropriation Act, No. 7, 1949, authorized payment of the second instalment of \$2,500,000, and Vote 280, Appropriation Act, No. 4, 1950 authorized payment of the third instalment of \$2,500,000.

The debit represents a payment under authority of T.B. 392212, July 13, 1950, to the Federal District Commission for expenditures of the National Capital District Planning Committee. Payments to date amount to \$2,000,000.

B All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Suppliers receiving \$10,000 or over from this Department

Government of Canada—Department of Public Printing and Stationery, \$109,091.75.

Appendix

FEDERAL DISTRICT COMMISSION

Ottawa, August 3, 1951.

The Chairman and Members,
Federal District Commission,
Ottawa, Ontario.

Gentlemen:

The accounts of the Federal District Commission, for the fiscal year ended March 31, 1951, having been audited under my direction, I forward herewith the Balance Sheet as at that date, together with Statement of Receipts and Expenditures for the general purposes of the Commission, showing an excess of income over expenditure for the year of \$63,324 (Schedule I), Statement of Fixed Assets as of March 31, 1951 (Schedule VI), and Accretions to Proprietary Equity during the year (Schedule VII).

The expenditures under the purview of the Commission during the year were as shown by the schedules indicated below:

For the general purposes of the Commission, namely, for maintenance of parks, parkways and plant, etc., under the control of the Commission at and in the vicinity of Ottawa, per Schedule I.....	302,539
For the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, per Schedule II.....	502,629
For the maintenance and improvement of grounds adjoining Government buildings at Ottawa, and improvements to the parkway system, under control of the Commission, per Schedule III.....	315,294
For activities of the National Capital Planning Committee, per Schedule IV.....	77,500
For the construction, operation and maintenance of works or projects within the National Capital District, in keeping with an approved general plan for improvement of the National Capital and not in the nature of ordinary municipal improvements, per Schedule V.....	1,068,453
Total	<u>\$ 2,266,415</u>

The following expenditures, which would appear to fall within the ambit of the annual statutory grant of \$300,000 for the general purposes of the Commission, are included as charges to maintenance and improvement of grounds adjoining Government buildings at Ottawa, etc., per Schedule III:

Salary and wage increases to Commission employees for the period December 1, 1950 to March 31, 1951.....	\$ 16,420
Construction of storage building, Carling Avenue.....	10,773
Improvements to shops and office building.....	10,710

Subject to the foregoing, I certify that I have obtained all the information and explanations I have required and that, in my opinion, the Balance Sheet herewith is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

Yours faithfully,

WATSON SELLAR,
Auditor General of Canada.

FEDERAL DISTRICT COMMISSION—Continued
(INCORPORATED UNDER THE FEDERAL DISTRICT COMMISSION ACT, 1927)

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND PROPRIETARY EQUITY	
Cash on Hand and in Bank.....		LIABILITIES	
Cash on deposit with the Receiver General of Canada, per Schedule V.....		Accounts Payable and Accrued Charges.....	60,840
Investments:		Government of Canada—	
Canadian National Railway Bonds (market value \$18,650), at cost.....	20,136	Advances for purchases of land, etc., per Schedule II.....	114,566
Wright and Pontiac Telephone Company—		Monies provided from Government appropriations, to be refunded—	
2 shares, nominal value.....	1	Votes 278 and 724, per Schedule III.....	1,206
Accounts and Rentals Receivable, less provision for doubtful accounts.....		Vote 279, per Schedule IV..	22,500
Inventories, as determined and certified by the Management, at cost:		Department of Public Works.....	1,643
Loose tools and small equipment.....	61,363	National Capital Fund, per Schedule V.....	6,041,374
Shop and office supplies.....	28,815		
Trees and shrubs in nursery.....	23,664	Contractor's security deposit (contra).....	
Movable park benches and snow fences.....	12,567		6,155,940
			20,000
			<u>6,236,780</u>
Deposits, Advances and Prepaid Expenses:		PROPRIETARY EQUITY	
Deposits on land purchases under negotiation..	814,921	Balance as at April 1, 1950.....	7,157,646
Advances on work under construction.....	51,047	Accretions during the year, per Schedule VII.....	1,664,605
Contractor's security deposit (contra).....	20,000		
Unemployment insurance stamps on hand.....	1,380	Add, Reserved for Replacement of Equipment.....	8,822,251
			10,000
Fixed Assets, at actual or estimated cost (less depreciation), per Schedule VI.....			<u>8,832,251</u>
			<u>\$ 15,069,031</u>

Approved on behalf of the Commission.

F. E. BRONSON,
Chairman.

H. R. CRAM,
Secretary.

Certified, subject to my report appended hereto.

WATSON SELLAR,
Auditor General of Canada.

FEDERAL DISTRICT COMMISSION—Continued

SCHEDULE I

Statement of Income and Expenditures for the general purposes of the Commission
for the year ended March 31, 1951

Income

Statutory Grant, received from the Government of Canada, as authorized under Section 8 of the Federal District Commission Act, 1927, as amended.....	300,000
--	---------

Other Income—

Rentals—equipment (\$21,700) and real estate (\$4,202).....	25,902
Proceeds from sale of materials, supplies, nursery stock, equipment, etc.....	16,539
Supervision and overhead recovered.....	12,227
Interest on investments and bank deposits.....	8,100
Recoveries for property damage.....	1,595
Proceeds from sale of land.....	1,500
	<hr/>
	65,863

365,863

Expenditures

Maintenance—

General	142,053
Equipment, repairs, gasoline, etc.....	31,881
Snow removal expense.....	19,373
Nursery and idle greenhouse expense.....	18,867
Carling Avenue shops and office building.....	8,882
Mosquito control expense.....	1,310
	<hr/>
	222,366

37,062

Administration—pro-rated	
Improvements to the parkway system—landscaping, maintenance of roadways, and general repairs.....	11,212
Retirement annuity—A. Stuart.....	3,000
Provision for doubtful accounts.....	510
Reserved for replacement of equipment.....	2,500

Capital—

Road construction and improvements.....	11,169
Machinery and equipment.....	9,543
Motor vehicles.....	4,182
Office furniture and fixtures.....	995
	<hr/>
	25,889

302,539

Excess of Income over Expenditures, transferred to Schedule VII.

\$ 63,324

SCHEDULE II

Statement of Receipts and Expenditures in respect of the Special Statutory Grant, provided under
Section 9 (1) of the Federal District Commission Act, 1927—as amended, for the purposes of
the Commission in so far as they relate to the purchase of land or the carrying into
effect of any scheme of improvements and undertakings requiring a larger
outlay than is available out of the actual annual income of the
Commission, for the year ended March 31, 1951

Receipts

Funds in hand as at April 1, 1950.....	117,195
Funds received, as authorized by Order in Council P.C. 12/2300 of May 6, 1950.....	500,000
	<hr/>

617,195

FEDERAL DISTRICT COMMISSION—Continued

Expenditures

Capital:

Land for parks, driveways, etc.—

Ottawa, Hull and vicinity.....	13,512
Rideau River driveway.....	58,192
Ottawa River driveway.....	16,484
Gatineau Park	150,629

238,817

2,450

Machinery and equipment.....

241,267

Deposits, on land purchases under negotiation.....

301,708

542,975

Deduct:

Rentals earned and other recoveries.....	47,320
Less, Appraisal, office, and other expenses.....	6,974

40,346

502,629

Funds in the hands of the Commission, as at March 31, 1951, per

Balance Sheet \$ 114,566

NOTE: The Special Statutory Grant, as authorized under Section 9 (1) of the Act is not to exceed in the aggregate \$3,000,000. Of this, funds have been released to the Commission under authority of orders in council, per the audited annual financial statements as follows:

1947-48	Schedule D	600,000
1948-49	Schedule IV	1,000,000
1949-50	Schedule IV	500,000
1950-51	As above	500,000
		\$ 2,600,000

SCHEDULE III

Statement of Receipts and Expenditures from Government of Canada Appropriations,
for maintenance and improvement of grounds adjoining Government buildings,
Ottawa, and improvements to the parkway system, under control of the
Commission, for the year ended March 31, 1951

Receipts

Funds received from Government of Canada Appropriations
(Votes 278 and 724).....

316,500

Expenditures

Operating:

Ordinary improvements and maintenance.....	169,298
Gatineau Park maintenance.....	52,061
Contingencies and supplies.....	24,610
Salary and wage increases to Commission employees for the period December 1, 1950 to March 31, 1951.....	16,420
Administration	16,220

278,609

Special projects:

Improvements, landscaping, drainage, planting, etc.....	6,539
Replacing retaining wall and fence on Rideau Canal.....	6,299
Re-locating flasher signal, Champlain Bridge.....	2,364

15,202

Capital:

Construction of storage building, Carling Avenue.....	10,773
Improvements to shops and office building, Carling Avenue...	10,710

21,483

315,294

Funds Unexpended, per Balance Sheet.....

\$ 1,206

FEDERAL DISTRICT COMMISSION—Continued

SCHEDULE IV

**Statement of Receipts and Expenditures from Government of Canada Appropriations,
for activities of the National Capital Planning Committee,
for the year ended March 31, 1951**

Receipts

Funds received from Government of Canada Appropriation (Vote 279)	100,000
--	---------

Expenditures

Administrative:

Salaries and wages.....	27,968	
Office supplies and services.....	2,568	
Travel expenses	805	
Engineering surveys.....	85	
		31,426

Publicity:

Exhibit expenses	16,425	
Salaries and wages.....	8,992	
Travel expenses	8,287	
Booklets re National Capital Plan.....	6,941	
Public relations.....	2,516	
Photography	1,621	
Advertising	809	
		45,591

Capital:

Office furniture and fixtures.....	483	
		77,500

Funds Unexpended, per Balance Sheet.....	\$ 22,500
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SCHEDULE V

**Statement of the National Capital Fund to March 31, 1951, for the construction, operation
and maintenance of works or projects, within the National Capital District, in
keeping with an approved general plan for improvement of the National
Capital and not in the nature of ordinary municipal improve-
ments, as authorized by the Appropriation Act,
No. 4, 1948, Vote 809**

Moneys appropriated and transferred to a special account in the Consolidated
Revenue Fund and subject to release under authority of the Governor in
Council—

Amount as at April 1, 1950.....	5,000,000	
Vote 280. Appropriation Act, No. 4, 1950.....	2,500,000	
		7,500,000

Deduct:

Funds released to the Commission:

Amount as at April 1, 1950.....	1,500,000	
Released during year.....	500,000	
		2,000,000

Funds on deposit with the Department of Finance.....	\$ 5,500,000
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THE COMMISSION'S TRANSACTIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1951

Receipts

Funds in hand as at April 1, 1950.....	1,084,478	
Funds received by the Commission, as above.....	500,000	
		1,584,478

FEDERAL DISTRICT COMMISSION—Continued

Expenditures

Capital expenditures, for industrial sites and facilities—

Township of Gloucester.....	132,185	
Ottawa, Hull and vicinity.....	119,297	
Mackenzie King Bridge—land.....	169,331	
Construction of Bridge and approaches.....	237,778	
		407,109
Removal, re-routing and reconstruction of cross town tracks..	92,077	
		750,968
Advances on work under construction.....	51,047	
Deposits on land purchases under negotiation.....	281,831	
		332,878
		1,083,546
<i>Deduct:</i>		
Rentals earned	15,672	
Less, Miscellaneous expenses.....	579	
		15,093
		1,068,453

Funds in the hands of the Commission, as at March 31, 1951..... \$ 516,025

UNEXPENDED BALANCE OF FUND

On deposit with the Department of Finance.....	5,500,000
Funds in the hands of the Commission.....	516,025
National Capital Fund, per Balance Sheet.....	\$ 6,016,025

SCHEDULE VI

Statement of Fixed Assets as at March 31, 1951

Description	Additions during the year (net)	Actual or estimated cost to date	Provision for Depreciation to date	Depreciated value
Land:				
Purchased and donated—				
Parks, driveways, etc.....	590,341	3,584,781		3,584,781
Industrial sites.....	350,112	437,266		437,266
Gatineau Park	150,629	753,974		753,974
Mackenzie King Bridge.....	169,706	169,706		169,706
Held under lease or licence of occupation.....		1		1
	1,260,788	4,945,728		4,945,728
Roads and driveways.....	11,169	1,416,629	925,104	491,525
Bridges and approaches.....	236,372	1,176,704	365,729	810,975
Parks and boulevards—construction and develop- ment		853,311		853,311
Removal, re-routing and reconstruction of cross town tracks	92,077	92,077		92,077
Permanent park benches and parkway lighting system	734	162,180	75,902	86,278
Buildings	25,086	333,919	167,708	166,211
Machinery and equipment.....	10,960	115,756	38,394	77,362
Motor vehicles	4,959	49,978	32,425	17,553
Office furniture and fixtures.....	4,373	14,665	4,082	10,583
Totals	\$ 1,646,518	\$ 9,160,947	\$ 1,609,344	\$ 7,551,603

FEDERAL DISTRICT COMMISSION—Concluded

SCHEDULE VII

Accretions to Proprietary Equity during the year ended March 31, 1951

Capital expenditures from:

Statutory Grant and other income of the Commission, per Schedule I.....	25,889	
Special Statutory Grant, per Schedule II.....	241,267	
Government of Canada appropriations, per Schedule III.....	21,483	
Funds provided for activities of the National Capital Planning Committee, per Schedule IV	483	
National Capital Fund, per Schedule V.....	750,668	
		1,039,790

Deposits on land purchases under negotiation:

Special Statutory Grant, per Schedule II.....	301,708	
National Capital Fund, per Schedule V.....	281,831	
		583,539

Advances on work under construction, per Schedule V.....		51,047
Inventory increases, maintenance and operating supplies.....	3,684	
Fixed assets—increases	6,791	
		10,475

Excess of Income over Expenditures, per Schedule I.....	63,324	
Gain on fixed assets sold.....	500	
		63,824

Deduct: Depreciation for the year.....		1,748,675
		84,070

Total, transferred to Balance Sheet.....	\$	1,664,605
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1950-51
PUBLIC ACCOUNTS

PART II
T

PUBLIC ARCHIVES

Details of
EXPENDITURES AND REVENUES

PUBLIC ARCHIVES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	205,960 10
Revenues—	
Ordinary	22 05
Net Charge	<u>\$ 205,938 05</u>

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
T-2	281	General Administration and Technical Services.	208,242 00	205,620 10	197,853 95
GENERAL					
T-3		Stat. Gratuities to families of deceased employees....	340 00	340 00	280 00
		Total Ordinary.....	<u>\$ 208,582 00</u>	<u>\$ 205,960 10</u>	<u>\$ 198,133 95</u>

Vote 281 General Administration and Technical Services

	Estimates	Allotments	Expenditures
Salaries	170,102 00	173,602 00	173,364 86
A Living and Other Allowances	4,140 00	4,840 00	4,609 00
Printing, Stationery and Office Equipment	16,500 00	8,800 00	8,712 49
B Travelling Expenses	3,000 00	3,000 00	1,787 24
C Purchase and Copying of Books, Papers, Manuscripts, Maps, etc.	11,500 00	15,000 00	14,914 85
Sundries	3,000 00	3,000 00	2,231 66
	<u>\$ 208,242 00</u>	<u>\$ 208,242 00</u>	<u>\$ 205,620 10</u>

This vote was provided for the costs of administration including those of offices in London, England, and Paris, France, and for the purchase of original records, documents and other material for the Public Archives of Canada.

As at March 31, 1951, there were 60 salaried employees being paid from this vote, of whom 38 were permanent and 22 temporary. A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: W. K. Lamb, Dominion Archivist, \$10,000; P. Brunet, \$5,940; N. Fee, \$7,320; F. W. Gibson, \$5,880; S. Marion, \$5,520.

- A As at March 31, 1951, R. LaRoque of the Paris Office was receiving a living allowance at the annual rate of \$3,552, under the authority of the general leave and allowance regulations for administrative employees abroad.
- B W. K. Lamb received travelling expenses of \$945.13, including an amount of \$81.65 charged to the Department of the Secretary of State, Vote 422.
- C An amount of \$10,087.88 was paid to Sotheby and Co., London, England, as partial payment for the Levis Papers.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$	340 00
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REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Services and Service Fees	7 84	
Refunds of Previous Years' Expenditure	5 25	
Miscellaneous	8 96	
Total Ordinary	\$ 22 05	

Certified correct.

W. K. LAMB,
Dominion Archivist.

1950-51
PUBLIC ACCOUNTS

PART II
U

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	706,200 66
Revenues—	
Ordinary	303,856 05
Net Charge	\$ 402,344 61

NOTE.—Revenues and Open Accounts are shown on page U-4 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
U-2	282	Departmental Administration	60,000 00	55,101 90	59,579 77
U-2	283	Printing, Binding and Distributing the Annual Statutes	30,000 00	29,982 36	29,765 05
U-3	284	<i>Canada Gazette</i>	131,000 00	108,794 27	121,149 70
U-3	285	Plant Equipment and Replacements	169,375 00	169,137 19	354,449 97
U-3	286	Distribution of Official Documents	112,030 00	110,289 19	94,587 41
U-3	287	Printing and Binding Official Publications for Sale and Distribution to Departments and the Public	230,000 00	229,944 61	203,523 80
GENERAL					
U-3		Stat. Gratuities to families of deceased employees ...	2,951 14	2,951 14	3,013 73
		Total Ordinary	\$ 735,356 14	\$ 706,200 66	\$ 866,069 43

Vote 282	Departmental Administration	Estimates	Allotments	Expenditures
	Salaries	39,250 00	37,750 00	34,387 70
	Travelling Expenses	1,000 00	1,000 00	249 20
	Printing, Stationery and Office Equipment	15,050 00	16,550 00	16,263 66
	Sundries	4,700 00	4,700 00	4,201 34
		\$ 60,000 00	\$ 60,000 00	\$ 55,101 90

As at March 31, 1951, there were 12 salaried employees being paid from this vote, of whom 7 were permanent and 5 temporary.

Vote 283	Printing, Binding and Distributing the Annual Statutes	30,000 00
	Expenditures	\$ 29,982 36

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament. Revenues arising from services provided through the above expenditures amounted to \$22,882.

Vote 284 Canada Gazette

	Estimates	Allotments	Expenditures
Salaries	11,130 00	11,130 00	11,130 00
Allotted from Vote 104, Salaries, etc.	1,000 00	1,000 00	821 25
	12,130 00	12,130 00	11,951 25
A Printing and Binding	118,870 00	118,870 00	96,843 02
	\$ 131,000 00	\$ 131,000 00	\$ 108,794 27

As at March 31, 1951, there were 3 permanent salaried employees being paid from this vote.

A The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Revenues arising from services provided through the above expenditures amounted to \$109,146.91.

Votes 285 and 726 Plant Equipment and Replacements

	Estimates	Allotments	Expenditures
Equipment and Supplies	167,575 00	168,175 00	168,105 92
Freight, Duty, etc.	1,800 00	1,200 00	1,031 27
	\$ 169,375 00	\$ 169,375 00	\$ 169,137 19

This vote was provided to cover the cost of repairs to, and replacement of, the printing plant equipment in the Printing Bureau. Expenditures include payments to: Canadian Linotype Limited, Toronto, \$9,742.68; Harris Seybold (Canada) Limited, Toronto, \$57,544.12; Latimer Limited, Toronto, \$5,419.41; Manton Brothers, Limited, Montreal, \$6,674.53; O. H. Pierce Limited, Toronto, \$15,138.93; Railway Power Engineering Corporation Limited, Montreal, \$8,890; Sears Limited, Montreal, \$12,399.26; Geo. M. Stewart Limited, Montreal, \$11,063.66.

Votes 286 and 609 Distribution of Official Documents

	Estimates	Allotments	Expenditures
Salaries and Wages	78,050 00	71,750 00	71,750 00
Allotted from Vote 104, Salaries, etc.	2,000 00	2,000 00	794 17
	80,050 00	73,750 00	72,544 17
Travelling Expenses	1,000 00	1,500 00	1,489 14
Delivery and Mechanical Supplies and Char Service	4,200 00	4,900 00	4,642 15
Printing, Stationery and Office Equipment	15,480 00	19,480 00	19,472 58
Mechanical and Shipping Services	5,800 00	5,400 00	5,362 20
Sundries	5,500 00	7,000 00	6,778 95
	\$ 112,030 00	\$ 112,030 00	\$ 110,289 19

This vote was provided to cover the costs of distribution of the official publications of Parliament and the Government Departments, as authorized by the Public Printing and Stationery Act, c. 162, R.S., as amended.

As at March 31, 1951, there were 37 salaried employees being paid from this vote, of whom 19 were permanent and 18 temporary.

Vote 287 Printing and Binding Official Publications for Sale and Distribution to Departments and the Public

	Estimates	Allotments	Expenditures
Printing, etc., for Free Distribution	10,000 00	20,000 00	19,956 40
Printing, etc., for Sale	220,000 00	210,000 00	209,988 21
	\$ 230,000 00	\$ 230,000 00	\$ 229,944 61

The printing and binding of the various publications was done by the Printing Branch of the Department, under authority of the Public Printing and Stationery Act, c. 162, R.S., as amended.

The publications are stocked by the Printing Bureau for distribution and sale.

Revenues arising from services provided through the above expenditures amounted to \$163,161.49.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 2,951 14

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Proceeds from Sales	303,707 53	384,646 48
B Refunds of Previous Years' Expenditure	148 52	11,882 56
Total Ordinary	\$ 303,856 05	\$ 396,529 04

Details

	1950-51	1949-50
Ordinary Revenue—		
A Proceeds from Sales:		
<i>Canada Gazette</i> —Subscriptions, copies and advertising	109,146 91	112,080 85
Sales of Publications:		
Parliament and Departments	50,197 04	57,967 62
General Public	135,846 45	134,055 81
Waste Paper contract	8,150 00	10,475 00
The sale of waste paper was made to Florence Paper Co., Ltd., Ottawa, under an annual contract approved by the Governor in Council.		
Sale of discarded materials, etc.	367 13	309 87
*Surplus on operation of Printing Branch	303,707 53	314,889 15
		69,757 33
	303,707 53	384,646 48
B Refunds of Previous Years' Expenditure	148 52	11,882 56
Total Ordinary	\$ 303,856 05	\$ 396,529 04

* The surplus of \$177,972.60 on operation of the Printing Branch was not determined until after the close of the fiscal year and will be taken into account in 1951-52.

Certified correct.

EDMOND CLOUTIER,

King's Printer.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[11] Cash and Other Current Assets				
(c) <i>Working Capital Advances</i> —				
(i) Departmental:				
A King's Printer Advance—Printing ..	900,257 05	9,557,508 77	9,787,476 17	670,289 65
A King's Printer Advance—Stationery.	533,624 87	7,287,550 73	6,830,797 64	990,377 96
	\$ 1,433,881 92	\$ 16,845,059 50	\$ 16,618,273 81	\$ 1,660,667 61
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[13] Deferred Credits				
B Pay-list Deductions—Public Printing and Stationery	32 83	99,975 59	99,942 76	
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous</i> —				
C Unclaimed Cheques Suspense—Public Printing and Stationery	25 50			25 50
	\$ 58 33	\$ 99,975 59	\$ 99,942 76	\$ 25 50

A The Public Printing and Stationery Act, c. 162, R.S., as amended, authorizes advances from Consolidated Revenue Fund to the King's Printer, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay wages of workmen engaged in the execution of such orders or requisitions." The amount of outstanding advances under this authority, after deducting therefrom all amounts due to him by either House of Parliament or by the several Departments, shall at no time exceed \$2,000,000.

It is the practice of the King's Printer to add a percentage to the cost of the stationery purchased, to offset the cost of operation and this charge is reflected in selling prices; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

The following is a statement of the operations for the year as shown in the King's Printer Advance Account.

PRINTING BRANCH

Work executed for departments and other governments		9,736,686 44
Cost of goods sold:		
Inventory April 1, 1950	1,111,339 01	
*Salaries, \$387,534.97; wages of prevailing rates staff, \$2,132,945.30	2,520,480 27	
*Paper, printing material, etc.	2,724,470 75	
*Printing, binding, lithographing, etc., done outside the department	3,743,104 29	
Amounts received from departments on progress billings	502,294 41	
	<hr/>	
Office printing, stationery and sundry expenditures	4,245,398 70	
	283,971 41	
	<hr/>	
	10,885,660 14	
Less: Inventory March 31, 1951	1,326,946 30	
	<hr/>	
		9,558,713 84
Excess of Revenues over Expenditures (carried forward to 1951-52)		<hr/>
		\$ 177,972 60

STATIONERY BRANCH

Stationery sold to departments and other governments		6,889,736 52
Cost of goods sold:		
Inventory April 1, 1950	448,343 40	
*Salaries, \$203,685.19; wages of prevailing rates staff, \$40,174.59	243,859 78	
*Materials and supplies	6,928,333 35	
Office printing, stationery and sundry expenditures	115,357 60	
	<hr/>	
	7,735,894 13	
Less: Inventory March 31, 1951	882,075 11	
	<hr/>	
		6,853,819 02
Excess of Revenues over Expenditures		35,917 50
Excess of Expenditures over Revenues 1949-50		84,902 94
		<hr/>
Net excess of Expenditures over Revenues (carried forward to 1951-52)		\$ 48,985 44

* Certain details of these items are shown at the end of this section.

The stock of stationery, printing materials and supplies in store, was checked, under my direction, with the quantities purchased and supplied, as required by section 35 (2) of the Public Printing and Stationery Act, Chap. 162 R.S. 1927.

Certified correct.

EDMOND CLOUTIER,
King's Printer.

WATSON SELLAR,
Auditor General.

At the close of the year, accounts totalling \$82,927.77, of which \$23,610.36 was for printing and \$59,317.41 for stationery, were due the King's Printer as follows: Department of Citizenship and Immigration, \$60,014.39; Department of Justice, \$9,300; Department of National Health and Welfare, \$13,583.38.

Following is the consist of the debit balances in the account as at March 31, 1951.

PRINTING BRANCH

Inventory of materials, supplies and work in process on hand	1,326,946 30
Accounts receivable outstanding	23,610 36
	<hr/>
Less: Amounts received from departments on progress billings	1,350,556 66
	502,294 41
	<hr/>
Excess of Revenues over Expenditures as at March 31, 1951	848,262 25
	177,972 60
	<hr/>
	\$ 670,289 65

STATIONERY BRANCH

Inventory of stationery and supplies on hand	882,075 11
Accounts receivable outstanding	59,317 41
	<hr/>
Excess of Expenditures over Revenues as at March 31, 1951	941,392 52
	48,985 44
	<hr/>
	\$ 990,377 96

B Deductions for Canada Savings Bonds and superannuation from the wages of prevailing rates employees are credited to this account pending transmittal to the department concerned.

C All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	3,212 59	1,118 70
Previous Years—Collectable	1,196 82	723 63
—Uncollectable	8,762 51	8,762 51
	<hr/>	<hr/>
	\$ 13,171 92*	\$ 10,604 84*

* Exclusive of accounts referred to under the Open Accounts.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of salaried employees who were receiving \$5,000 or over as at March 31, 1951.

The second list contains the names of salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate		Salary rate
Cloutier, E., King's Printer and Con- troller of Stationery	\$ 10,000 00	Driscoll, J. W.	5,208 00
		Mahoney, J. M.	5,820 00
		Query, R.	6,780 00

Employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Cloutier, E.	\$ 1,171 06	Rothwell, B. E.	1,117 34
Lussier, G. A. G.	578 75		

Details of King's Printer Advance Account

Paper, printing and miscellaneous material, etc., purchased for the Printing Branch, amounted to \$2,724,470.75. Suppliers receiving \$10,000 or over: Addressograph-Multigraph of Canada, Limited, Toronto, \$11,857.26; Alliance Paper Mills, Limited, Merriton, Ont., \$62,142.75; Ansoco of Canada Limited, Toronto, \$30,603.25; Barber-Ellis of Canada Limited, Toronto, \$71,062.84; Brompton Pulp and Paper Co., Limited, Montreal, \$17,016.74; The Brown Brothers Limited, Toronto, \$37,446.56; Canada Envelope Company, Montreal, \$23,094.83; Canada Paper Company, Montreal, \$69,664.74; Canadian Kodak Sales Limited, Toronto, \$13,771.78; Canadian Linotype Limited, Toronto, \$54,773.12; Consolidated Paper Sales Limited, Montreal, \$17,816.89; W. V. Dawson Limited, Montreal, \$72,391.28; Don Valley Paper Co. Limited, Toronto, \$31,840.65; The E. B. Eddy Company, Hull, Que., \$294,661.90; Enveloppe Internationale Ltee, Montreal, \$86,059.30; W. J. Gage and Co. Limited, Toronto, \$58,206.96; Globe Envelopes Limited, Toronto, \$86,030.95; Harris-Seybold (Canada) Limited, Toronto, \$11,216.77; Keuffel and Esser Co. of New York, Montreal, \$11,362.13; Litho-Print Limited, Toronto, \$21,218.96; T. B. Little Papers Limited, Montreal, \$12,584.87; Monotype Company of Canada Limited, Toronto, \$16,711.12; The Ontario Hughes-Owens Co., Limited, Ottawa, \$17,573.52; O. H. Pierce Limited, Toronto, \$34,578.67; Provincial Paper Limited, Toronto, \$283,939.91; Rolland Paper Company Limited, Montreal, \$498,344.71; Howard Smith Paper Mills Limited, Montreal, \$422,862.56; Whyte-Hooke Papers Limited, Toronto, \$21,789.71.

Printing, binding, lithographing, etc., done outside the Printing Bureau, payment for which was made in the current fiscal year, amounted to \$4,028,181.53. Suppliers receiving \$10,000 or over: L'Action Sociale, Limitée, Quebec, \$21,394.52; Acton Press Limited, St. Catharines, Ont., \$23,057.97; Alger Press Limited, Oshawa, Ont., \$63,163.08; Alter Printed Products Limited, Toronto, \$89,463.34; Arthurs-Jones Limited, Toronto, \$11,269.07; Autographic Register Systems Limited, Montreal, \$18,510.06; The Beaugrand Press, Ottawa, \$13,618.90; Benallack Press Limited, Montreal, \$130,982.06; Bomac Electrotpe Company Limited, Ottawa, \$23,293.46; Boulanger Inc., Montreal, \$31,201.90; Brigdens Limited, Toronto, \$44,253.65; Business Systems Limited, Toronto, \$131,475.99; Canada Dealcomania Co., Limited, Toronto, \$10,199.06; Canadian Bank Note Company, Limited, Ottawa, \$37,880.65; Canadian Printing and Lithographing Company Limited, Montreal, \$50,012.84; The Chas. Chapman Company Limited, London, Ont., \$19,984.23; Charrier & Dugal Limitée, Quebec, \$18,471.63; Copeland-Chatterton Limited, Brampton, Ont., \$22,315.00; The Copp Clark Co., Limited, Toronto, \$39,831.67; R. L. Crain Limited, Ottawa, \$469,440.53; Davis-Lisson Limited, Hamilton, Ont., \$12,520.56; Dennison Manufacturing Co of Canada Limited, Drummondville, Que., \$12,672.06; Dominion Loose Leaf Co., Limited, Ottawa, \$39,775.62; Robert Duncan & Co., Limited, Hamilton, Ont., \$11,405.82; Les Editions Marquis, Ltee., Montmagny, Que., \$11,473.40; Egly Continuous Forms Limited, Toronto, \$23,332.69; Enveloppe Internationale Ltee., Montreal, \$26,905.91; The Federated Press Limited, Montreal, \$182,998.02; Gauvin Press, Hull, Que., \$10,846.15; Henderson Bros., Limited, Toronto, \$12,246.29; The Herald Press Limited, Montreal, \$66,743.12; Inland Press Limited, Montreal, \$19,396.48; International Business Machines Co., Limited, Toronto, \$84,629.57; The Legge Press (Canada) Ltd., Ottawa, \$10,941.17; Litho-Print Limited, Toronto, \$18,422.70; John Lovell & Son Limited, Montreal, \$45,140.82; Lowe-Martin Company, Limited, Ottawa, \$25,332.67; MacLaren Advertising Co., Limited, Toronto, \$11,605.58; MacMillan Office Appliance Co., Ottawa, \$12,708.22; A. Crombie McNeill, Ottawa, \$14,552.39; Meco Limited, Montreal, \$16,777.71; Mercury Press Limited, Montreal, \$131,715.40; Montreal Ruling & Bookbinding Co., Limited, Montreal, \$14,784.02; Moore Business Forms Ltd., Toronto, \$287,194.66; Mortimer Limited, Ottawa, \$135,137.89; Mutual Press Limited, Ottawa, \$20,011.19; National Printers Limited, Ottawa, \$24,145.43; Le Nouvelliste, Trois-Rivières, Que., \$10,803.08; Offset Print & Litho Limited, Toronto, \$36,997.42; La Patrie Publishing Co., Limited, Montreal, \$106,749.74; Photo Engravers & Electrotypes Limited, Toronto, \$169,818.71; Imprimerie Provost, Hull, Que., \$11,015.59; The Public Press Limited, Winnipeg, \$14,432.82; Rapid Grip and Batten Limited, Toronto, \$27,613.08; Richardson, Bond and Wright Limited, Owen Sound, Ont., \$10,409.74; Rolph-Clark-Stone Limited, Toronto, \$29,073.10; The Ronalds Company Limited, Montreal, \$38,006.91; The Runge Press Limited, Ottawa, \$41,417.95; The Ryerson Press, Toronto, \$52,000; Saturday Night Press, Toronto, \$32,536.25; Savoy's Continuous Forms Ltd., St. Johns, Que., \$36,065.81; Geo. Shepard Printing Co., Limited, Toronto, \$81,671.41; Le Soleil (Limited), Quebec, \$12,964.46; Southam Press Montreal, Montreal, \$47,369.93; W. J. Stewart Limited, Toronto, \$28,151.28; Stovel Press Limited, Winnipeg, \$10,820.78; Tremblay & Dion Inc., Quebec, \$10,435.63; La Tribune Limitée, Sherbrooke, Que., \$43,035.41; Victoria Press Limited, Montreal, \$22,652.55; Villemaire Freres Limitée, Montreal, \$20,875.89; Woodward Press Inc., Montreal, \$30,131.81.

The value of materials and supplies acquired for the Stationery Branch was \$6,928,333.35. Suppliers receiving \$10,000 or over: Acme Carbon & Ribbon Co., Ltd., Toronto, \$27,740.88; Addressograph-Multigraph of Canada Limited, Toronto, \$163,896.48; Alliance Paper Mills Limited, Merriton, Ont., \$14,188.16; D. A. Balfour Company Limited, Toronto, \$10,965; H. G. Barter Agency, Ottawa, \$13,729.27; The Beaugrand Press, Ottawa, \$20,000.89; Bostitch-Canada, Ltd., Montreal, \$79,131.36; The Brown Brothers Limited, Toronto, \$85,930.93; Budge Carbon Paper Mfg. Company, Limited, Montreal, \$38,595.28; Buntin, Gillies & Company Limited, Hamilton, Ont., \$14,294.25; Burroughs Adding Machine of Canada Limited, Toronto, \$41,133.77; Jean-Paul Caille Eng., Montreal, \$228,050.42; Canada Carbon & Ribbon Company, Limited, Toronto, \$51,088.95; Canada Paper Company, Montreal, \$14,087.02; Canadian Blank Book Co., Montreal, \$25,812.32; Canadian Duxet Abrasives Limited, Brantford, Ont., \$19,342.92; The Canadian Geographical Society, Ottawa, \$11,071.65; Canadian Kodak Sales Limited, Toronto, \$24,416.40; Capital Carbon & Ribbon Co., Ltd., Eastview, Ont., \$56,937.22; Capital Stamp & Stationery Co., Ltd., Ottawa, \$15,506.60; The Carter's Ink Co. of Canada Ltd., Montreal, \$16,845.30; Hugh Carson Co. Limited, Ottawa, \$12,971.84; The Chas. Chapman Co., London, Ont., \$16,100.23; The Continental Paper Products, Limited, Ottawa, \$17,807.30; The Copp Clark Co., Limited,

Toronto, \$31,701.34; Ralph C. Coxhead Corporation, Newark, N.J., U.S.A., \$22,979.63; Ralph C. Coxhead Corporation of Canada Ltd., Montreal, \$10,668.42; R. L. Crain Limited, Ottawa, \$15,530.10; Crown Assets Disposal Corporation, Ottawa, \$19,948.72; Cutting Limited, Toronto, \$89,611.77; W. V. Dawson Limited, Montreal, \$11,230.94; Richard De Boo Limited, Toronto, \$24,526; J. M. Dent & Sons Canada Limited, Toronto, \$16,201.17; Derrett-Cordage Company, Toronto, \$78,033.87; Dictaphone Corporation, Limited, Toronto, \$38,849.37; Ditto of Canada Limited, Toronto, \$56,703.51; Dixon Pencil Co. Limited, Newmarket, Ont., \$30,315.07; G. L. Dodds, Montreal, \$33,472.96; Dominion Loose Leaf Co. Limited, Ottawa, \$52,923.53; Dominion Microfilms Limited, Toronto, \$16,836.31; Dominion Textile Company Limited, Montreal, \$15,743.97; Don Valley Paper Company Limited, Toronto, \$16,091.32; Doon Twines Limited, Kitchener, Ont., \$85,387; Eagle Pencil Company of Canada Limited, Toronto, \$63,319.57; Eberhard Faber Pencil Co. Canada Ltd., Toronto, \$12,857.45; Econotrol Limited, Ottawa, \$75,908.12; The E. B. Eddy Company, Hull, Que., \$195,408.77; Thomas A. Edison of Canada, Limited, Toronto, \$38,409.69; Evans & Kert Limited, Ottawa, \$89,738.39; Federal Typewriter Co. Limited, Ottawa, \$31,387.38; J. Ford & Company Limited, Portneuf Station, Que., \$10,213.86; W. J. Gage & Co., Limited, Toronto, \$126,428.44; Gestetner (Canada) Limited, Ottawa, \$238,894.68; Ginn and Company, Toronto, \$40,723.44; The Hamilton Cotton Company, Limited, Hamilton, Ont., \$11,733.66; J. M. Hill & Son, Ottawa, \$73,162.26; The Hughes-Owens Co., Limited, Ottawa, \$221,871.25; Hutchings & Patrick Limited, Ottawa, \$19,225.70; Instruments Limited, Ottawa, \$29,172.94; International Business Machines Co., Limited, \$287,713.29; Walter J. Johnson Inc., New York, U.S.A., \$12,445.37; Keuffel & Esser Co. of New York, Montreal, \$108,080.60; Librairie Beauchemin Limitée, Montreal, \$10,847.29; Lowe-Martin Company Limited, Ottawa, \$112,435.06; The MacMillan Co. of Canada Limited, Toronto, \$19,316.25; MacMillan Office Appliances Co., Ottawa, \$62,029.32; Marchant Calculators Limited, Toronto, \$14,788.87; Martlin & Lawrie Limited, Hamilton, Ont., \$24,901.86; McFarlane Son & Hodgson Limited, Montreal, \$24,293.67; McGarvey Agencies Limited, Ottawa, \$47,651.74; McGraw-Hill Co. of Canada Ltd., Toronto, \$21,440.91; Might Directories Limited, Toronto, \$14,086.86; Moyer School Supplies Limited, Toronto, \$13,360.28; Thomas Nelson and Sons Limited, Toronto, \$55,541.27; John Neville Paper Company, Ottawa, \$16,253.37; Office Appliances Limited, Ottawa, \$75,654.99; Office Specialty Mfg. Co., Limited, Newmarket, Ont., \$103,564.37; Ofrex (Canada) Limited, Toronto, \$19,986.74; Ottawa Paper Box Co., Limited, Ottawa, \$15,313.04; Ottawa Typewriter Co., Limited, Ottawa, \$41,307.48; Peerless Carbon & Ribbon Co., Limited, Toronto, \$150,472.55; Leonard A. Philip & Co., Toronto, \$29,358.42; Photostat Corporation, Toronto, \$16,314.06; O. H. Pierce Limited, Toronto, \$18,224.81; Pitney-Bowes of Canada, Limited, Toronto, \$27,463.44; H. H. Popham and Company Limited, Ottawa, \$21,286.15; John C. Preston Limited, Ottawa, \$46,762.50; The Pritchard Andrews Co. of Ottawa Limited, Ottawa, \$19,979.51; Provincial Paper Limited, Toronto, \$48,176.33; Remington Rand Limited, Toronto, \$251,409.48; Renouf Publishing Co., Montreal, \$10,077.39; Rolland Paper Company Limited, Montreal, \$170,303.76; Roneo Company of Canada Limited, Ottawa, \$102,515.77; Royal Typewriter Company Limited, Montreal, \$146,319.24; Seeley Systems Corporation Limited, Toronto, \$34,038.18; Howard Smith Paper Mills Limited, Montreal, \$140,539; Snelling Paper Sales Limited, Ottawa, \$11,709.62; Southam Press Montreal, Montreal, \$18,052.68; Stone Straw Corporation of Canada, Limited, Toronto, \$19,426.69; Thorburn & Abbott Limited, Ottawa, \$60,061.09; Underwood Limited, Ottawa, \$127,570.98; John Underwood & Co., Toronto, \$16,621.14; Treasurer of the United States, Washington, D.C., U.S.A., \$29,809.51; Venus Pencil Co., Limited, Toronto, \$37,645.70; J. C. Wilson Limited, Montreal, \$19,466.52; J. H. Wood & Co., Limited, Toronto, \$20,102.64.

1950-51
PUBLIC ACCOUNTS

PART II
V

DEPARTMENT OF PUBLIC WORKS

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	73,646,432 95
Revenues—	
Ordinary	1,254,800 05
Net Charge	\$ 72,391,632 90

NOTE.—Revenues are shown on page V-75 and Open Accounts on page V-76 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
V- 5	Stat.	Minister of Public Works—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
V- 5	288 } 727 }	Departmental Administration.....	362,105 00	355,905 34	299,140 59

ARCHITECTURAL BRANCH

V- 6	289 } 728 }	Branch Administration.....	477,290 00	450,443 95	428,438 68
V- 6	290 } 356 }	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc., and to authorize commitments against future years in the amount of \$500,000.....	8,620,043 82	8,448,776 55	8,058,612 22
V-10	291 } 729 }	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc., and to authorize commitments against future years in the amount of \$500,000.....	12,951,315 00	11,850,845 68	11,354,237 21

Construction, Repairs and Improvements of
Public Buildings

Construction, acquisition, repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—

V-16	292 } 730 } 356 }	Newfoundland.....	935,375 00	448,218 31	
V-17	293 } 731 }	Nova Scotia.....	1,483,000 00	143,028 00	111,869 33
V-18	294 } 732 }	Prince Edward Island.....	950,000 00	386,242 34	12,950 48
V-18	295 } 733 }	New Brunswick.....	2,500,000 00	1,576,878 74	956,369 78
V-19	296 } 734 } 610 }	Quebec.....	8,900,001 00	4,401,603 41	1,895,435 10

DEPARTMENT OF PUBLIC WORKS

V-3

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
ARCHITECTURAL BRANCH— <i>Concluded</i>					
V-22	297				
	735	Ontario.....	11,611,001 00	6,021,779 09	2,536,512 15
	611				
V-28	298	Manitoba.....	1,440,000 00	453,476 26	361,414 85
	736				
V-29	299				
	737	Saskatchewan.....	1,844,997 51	741,675 18	511,014 75
	356				
V-30	300	Alberta.....	2,847,000 00	1,353,701 98	751,419 89
	738				
V-31	301	British Columbia.....	3,366,000 00	1,556,846 08	786,659 03
	739				
V-33	302	Yukon and Northwest Territories.....	150,000 00	10,046 27	
V-33	303	Generally.....	2,010,150 00	1,564,269 35	1,761,446 62
	740				
Dominion Public Buildings — Improvements and repairs and to authorize commitments against future years in the total amount of \$800,000, as follows:					
V-34	304	Newfoundland (Commitment authority \$100,000).....	300,000 00	211,556 73	211,655 31
V-34	305	Maritime Provinces Generally (Commitment authority \$100,000).....	600,000 00	412,117 86	369,514 38
V-35	306	Quebec (Commitment authority \$100,000).....	1,000,000 00	797,514 34	766,987 47
V-35	307	Ontario (Commitment authority \$100,000).....	1,000,000 00	715,552 61	751,644 80
V-36	308	Manitoba (Commitment authority \$50,000).....	225,000 00	197,481 65	109,355 90
V-36	309	Saskatchewan (Commitment authority \$50,000).....	295,000 00	208,484 13	174,706 49
V-36	310	Alberta (Commitment authority \$50,000).....	250,000 00	144,270 33	178,039 41
V-36	311	British Columbia (Commitment authority \$50,000).....	525,000 00	361,711 21	270,640 44
V-37	312	Public Buildings Generally (Commitment authority \$200,000).....	300,000 00	242,299 29	396,666 07
ENGINEERING BRANCH					
V-37	313	Branch Administration.....	352,885 00	320,647 76	309,278 01
V-37	314	Engineering, including salaries of Engineers, Clerks, etc.....	1,743,094 00	1,404,569 02	1,166,441 21
Dredging					
V-38	315	General Superintendence.....	17,365 00	16,680 50	15,341 43
	356				
V-38	316	Newfoundland.....	904,200 00	792,402 63	122,618 24
	741				
V-38	317	Maritime Provinces.....	1,694,000 00	1,253,743 82	1,191,862 65
V-39	318	Ontario and Quebec.....	1,679,264 00	1,048,614 50	1,363,227 34
V-41	319	Manitoba, Saskatchewan, Alberta and North-west Territories.....	539,000 00	245,764 74	393,037 64
	742				
V-41	320	British Columbia and Yukon.....	722,800 00	527,936 93	554,057 51
Maintenance and Operation of Graving Docks, Locks and Dams, etc.					
V-41	321	Champlain Graving Dock.....	168,510 00	148,244 47	149,632 04
V-42	322	Esquimalt Graving Dock.....	131,170 00	123,634 51	119,611 32
V-42	323	Esquimalt Old Dry Dock.....	9,000 00	2,561 07	277 55
V-42	324	Lorne Graving Dock.....	180,601 29	145,389 27	268,996 09
	356				
V-42	612	Prince Rupert Dry Dock—To provide for operating losses and essential repairs in the fiscal year 1950-51, in accordance with the terms of Order in Council, P.C. 29/4700 of September 30, 1950.....	157,000 00		
			7,980 96	7,904 55	6,727 08
V-43	325	Selkirk—Repair Slip.....			
	356				
V-43	326				
	743	Locks and Dams.....	387,548 35	302,075 57	197,210 18
	356				
V-43	327	Snagboats.....	106,270 00	98,073 29	116,102 32

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
ENGINEERING BRANCH—Continued					
Maintenance and Operation of Roads and Bridges					
V-44	328	Burlington Channel Bridge.....	93,950 00	33,196 09	57,433 98
V-44	329	Kingston, La Salle Causeway.....	65,297 56	44,771 45	120,716 81
	744				
	356				
V-44	330	New Westminster Bridge.....	67,403 42		
	356				
V-45	331	Towards International Bridge over the St. Croix River between St. Stephen, N.B. and Calais, Me., the State of Maine to pay a like amount (Revote).....	10,000 00		
V-45	332	Generally.....	113,998 00	93,928 69	50,181 46
	745				
Dry Dock Subsidies					
V-45	Stat.	Burrard Dry Dock (North Vancouver).....	112,500 00	112,500 00	112,500 00
V-45	Stat.	Saint John Dry Dock.....	247,500 00	247,500 00	247,500 00
Construction, Repairs and Improvements— Harbours and Rivers					
Construction, acquisition, repairs and improve- ments of, and plans and sites for, harbour and river works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—					
V-45	333	Newfoundland.....	1,112,000 00	115,045 68	
	746				
V-46	334	Nova Scotia.....	3,784,637 80	2,351,129 77	673,171 99
	747				
	356				
V-50	335	Prince Edward Island.....	1,389,501 51	717,781 12	355,286 18
	748				
	356				
V-51	336	New Brunswick.....	3,600,000 00	2,370,179 77	349,120 93
	749				
V-53	337	Quebec.....	9,080,017 25	6,812,654 90	3,704,090 94
	750				
	613				
	356				
V-58	338	Ontario.....	6,563,302 42	3,957,707 22	4,408,802 83
	751				
	356				
V-62	339	Manitoba.....	398,000 00	210,024 95	70,776 01
V-62	340	Saskatchewan, Alberta and Northwest Territories.....	245,500 00	159,427 36	79,144 53
	752				
V-63	341	British Columbia and Yukon.....	5,907,068 21	3,129,629 60	1,510,754 82
	753				
	356				
Harbours and Rivers Generally—For mainten- ance of services, no new works to be under- taken, and to authorize commitments against future years in the total amount of \$610,000, as follows:					
V-67	342	Newfoundland (Commitment authority \$100,000).....	400,000 00	322,839 51	374,104 36
V-67	343	Nova Scotia (Commitment authority \$100,000).....	600,000 00	477,574 63	515,004 13
V-68	344	Prince Edward Island (Commitment au- thority \$35,000).....	135,000 00	118,563 57	110,909 41
V-68	345	New Brunswick (Commitment authority \$65,000).....	200,000 00	161,448 93	115,866 02
V-68	346	Quebec (Commitment authority \$125,000).....	600,000 00	456,529 81	515,613 79
V-69	347	Ontario (Commitment authority \$75,000).....	350,000 00	244,739 86	222,655 92
V-69	348	Manitoba (Commitment authority \$25,000).....	60,000 00	11,671 50	24,193 37

DEPARTMENT OF PUBLIC WORKS

V—5

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
ENGINEERING BRANCH— <i>Concluded</i>					
V-69	349	Saskatchewan, Alberta and Northwest Territories (Commitment authority \$10,000).....	25,000 00	12,305 73	6,382 16
V-70	350	British Columbia and Yukon (Commitment authority \$75,000).....	425,000 00	322,320 80	347,278 13
<i>Generally</i>					
V-70	351/356)	Fraser River—50% of cost of investigations to be carried out by the Dominion Provincial Board Fraser River Basin (Revote \$45,000)...	76,767 85	76,767 85	36,663 49
V-70	352	Protection Works Generally—To provide for remedial works where damages are caused by, or endanger, navigation or Federal Government structures.....	750,000 00	559,906 01	394,190 63
GENERAL					
V-71	353/754/614)	National Gallery of Canada.....	338,954 00	338,572 21	186,564 05
V-71	354	Miscellaneous works not otherwise provided for, not more than \$7,000 to be expended upon any one work.....	300,000 00	246,570 37	186,378 35
V-72	355	National Capital Planning Service.....	117,910 00	111,914 21	120,048 39
V-72	356/755)	To supplement, on approval of Treasury Board except where less than \$500 is required, any of the appropriations of the Department of Public Works.....	400,000 00		
		Less transferred to other votes....	27,316 95		
V-73	357/756)	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1950-51.....	250,000 00	228,218 85	75,581 81
V-74	757	Portrait of the late Sir Charles Fitzpatrick.....	1,500 00		
V-74	Stat.	Exchequer Court Awards.....	84,000 00	84,000 00	4,822 85
V-74	Stat.	Gratuities to families of deceased employees....	12,042 20	12,042 20	8,240 00
<i>Expenditures: from Appropriations not required for 1950-51.....</i>					
Total Ordinary.....			\$111,645,500 20	\$73,646,432 95	\$67,058,184 43

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 24, 1944.....\$ 10,000 00
 Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....\$ 2,000 00

Hon. A. Fournier received travelling expenses of \$245, which were charged to Vote 288.

Votes 288 and 727 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	286,205 00	278,205 00	276,326 14
Printing, Stationery and Office Equipment.....	29,500 00	37,500 00	36,104 08
Travelling Expenses	5,000 00	5,000 00	3,905 89
Photographic Supplies, Repairs and Replacements.....	35,000 00	37,000 00	35,700 09
A Sundries	6,400 00	4,400 00	3,869 14
	\$ 362,105 00	\$ 362,105 00	\$ 355,905 34

As at March 31, 1951, there were 110 salaried employees being paid from this vote, of whom 58 were permanent and 52 temporary.

A Telephone tolls cost \$1,761.50; telegrams, \$1,125.07.

ARCHITECTURAL BRANCH

Votes 289 and 728 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	434,890 00	434,890 00	418,456 51
Printing, Stationery and Office Equipment.....	20,000 00	20,000 00	15,879 19
Travelling Expenses	15,000 00	13,000 00	7,659 59
A Sundries	7,400 00	9,400 00	8,448 66
	<u>\$ 477,290 00</u>	<u>\$ 477,290 00</u>	<u>\$ 450,443 95</u>

As at March 31, 1951, there were 146 salaried employees being paid from this vote, of whom 82 were permanent and 64 temporary.

A Telephone tolls cost \$4,745.31; telegrams, \$3,657.48.

Vote 290 Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc., and to authorize commitments against future years in the amount of \$500,000

	Estimates	Allotments	Expenditures
Salaries and Wages.....	3,425,000 00	3,520,000 00	3,487,890 61
A Rents	1,145,000 00	1,065,000 00	1,043,088 24
B Light and Power	488,000 00	558,000 00	546,777 62
C Water and Water Rates	164,000 00	159,000 00	156,452 61
Furniture and Fittings	720,000 00	680,000 00	598,297 16
D Materials and Supplies	2,600,000 00	2,540,043 82	2,520,916 70
To provide for payment of taxes and water rates on Diplomatic properties	60,000 00	63,000 00	62,689 15
E Sundries (including \$150 for Remembrance Day Wreath)....	15,000 00	35,000 00	32,664 46
Supplement as approved by Treasury Board (transfer from Votes 356 and 755).....	3,043 82		
	<u>\$8,620,043 82</u>	<u>\$8,620,043 82</u>	<u>\$8,448,776 55</u>

As at March 31, 1951, there were 3,224 employees being paid from this vote, of whom 322 were permanent and 2,902 temporary.

Following is a comparative statement giving further details of employees paid from the above vote:

	1950-51		1949-50	
Maintenance	312	864,843 01	229	763,298 53
Char Service	2,434	1,751,978 40	2,404	1,745,749 28
Elevator	165	313,525 76	165	294,914 89
Heating	288	520,580 43	272	436,985 89
General (Rideau Hall)	25	36,963 01	24	53,191 21
	<u>3,224</u>	<u>\$3,487,890 61</u>	<u>3,094</u>	<u>\$3,294,139 80</u>

A Rents.—Rentals for space occupied by the Government Service at Ottawa for the fiscal year, or during the periods shown, are listed below. The comparable figure for the fiscal year 1949-50 was \$808,161.67.

Landlord	Building	Space occupied sq. ft.	Expenditures
Thomas Franklin Ahearn.....	Old Bell Telephone	13,143	12,000 00
Bank of Canada.....	Bank Note	37,667	25,000 00
Bank of Canada.....	Canadian Bank Note (Sept.-Mar.)..	100,000	29,166 62
Bank of Canada.....	Free Press	12,667	7,000 00
Estate of Wesley R. Barnard.....	187 Slater Street	8,100	4,000 00
James Beauchamp	1319 Wellington Street	2,560	3,000 00
Henry Birks & Sons, Ltd.....	Birks	21,225	24,518 00

DEPARTMENT OF PUBLIC WORKS

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Landlord	Building	Space occupied sq. ft.	Expenditures
R. L. & R. Blackburn, Ltd.	Blackburn	69,975	69,143 18
R. L. & R. Blackburn, Ltd.	Motor and Annex	50,435	36,062 50
R. L. & R. Blackburn, Ltd.	66 Queen Street	9,796	12,000 00
Estate C. Jackson Booth	Transportation	12,521	24,671 67
Estate C. Jackson Booth	Booth	16,495	32,990 05
Estate J. C. Brennan	Trafalgar	16,918	24,600 00
Builders' Sales, Ltd.	McDougall	11,140	7,565 57
Copacabana, Limited	Copacabana Club (Jan. 16-Mar. 15)	17,124	3,300 00
J. E. Copeland	Copeland (July-Mar.)	51,940	74,484 16
Arthur A. Crawley & Company (Sub-let)	Blackburn (Apr. 20-Mar. 19)	2,100	4,125 00
J. W. D'Amour	Robinson	32,941	26,110 08
Devlin Realty, Ltd.	Carleton Chambers	4,368	6,900 00
Earlscourt Realty	Earlscourt	12,000	8,000 00
Famous Players Canadian Corporation, Ltd.	Capitol Theatre	5,000	6,000 00
John M. Garland Son & Co., Ltd.	Garland	6,500	5,220 00
E. M. Glatt	294-298 Sparks Street	20,000	10,000 00
Joseph Grant	Grant	27,000	15,000 00
Joseph Grant	186 Middle Street	10,608	4,500 00
Grey Nuns of the Cross	Grey Nuns of the Cross	49,115	20,000 00
Estate Mrs. Dorothy F. Hardy	Old Willis Business College	7,263	6,889 25
Holt Renfrew Co., Limited	Bryson	9,210	13,815 00
S. S. Kresge Co., Limited	95 Rideau Street	3,996	3,275 00
S. S. Kresge Co., Limited	113 Rideau Street	14,400	14,400 00
Estate Patrick Labelle	Labelle	72,372	43,310 00
W. T. Lamb	321 Queen Street	5,217	4,800 00
T. Landry, Limited	Landry	6,000	3,600 00
J. Emile Lauzon	60 Rideau Street	10,832	7,200 00
L. Lief	989 Somerset Street, West	16,000	9,325 00
Lowe-Martin Co., Limited	Lowe-Martin	14,107	9,000 00
Lunor Interests, Limited	Bank Street Chambers	5,000	7,500 00
Duncan K. MacTavish	Sovereign	16,436	16,000 00
McFarlane Properties	Imperial Garage	15,690	9,087 50
Phyllis M. Merrill & Helen M. Dadson	246 Sparks Street	8,000	4,500 00
Metropolitan Stores, Limited	Arcade	24,000	12,000 00
Norlite Realty Co., Limited	Dominion Loose Leaf	38,400	19,431 67
Norlite Realty Co., Limited	Norlite	42,516	49,452 00
Norlite Realty Co., Limited	Orme	16,520	12,754 02
Estate D. J. O'Connor	Steele	17,829	14,000 00
Ontario Hughes Owens Co., Limited	45 Spencer Street	22,000	15,000 00
Ottawa Car & Aircraft, Limited	Albert, Kent and Slater Streets (Feb. 1, 1950-Mar. 31, 1951)	191,075	72,770 12
Ottawa Paint Works, Limited	Castle	27,500	7,760 00
Ottawa Terminals Railway Company	Union Station	29,014	35,609 00
Parker Pen Co., Limited	Plaza (Feb-Mar.)	9,923	2,745 80
Principal Investments, Limited	Plaza (Apr-Jan.)	9,923	13,614 90
R.C. Episcopal Corporation of Ottawa	Monument National	21,533	20,000 00
Royal Bank of Canada	Royal Bank Chambers	17,283	15,114 40
Charles Russell & A. J. Massel	47 Clarence Street	17,500	7,000 00
St. Patrick's Home	St. Patrick's Home	5,804	5,031 00
H. Shenkman	479-489 Bank Street	28,716	11,400 00
E. S. Sherwood	49 Metcalfe Street	2,350	3,300 00
Slater & Sherwood	193 Sparks Street	4,305	4,889 39
Sovereign Realty Co., Limited	219 Queen Street	5,150	10,960 05
Therien Co., Limited	Therien	31,500	12,312 48
Kathleen A. Van Duyse	340 Queen Street (Jan-Mar.)	15,200	3,999 99
Vimy Realty Co., Limited	Vimy and Annex	26,500	18,000 00
Rentals, 21, each under \$3,000 per annum			24,377 65
Clock-line service			587 19
Total rentals			\$1,043,088 24

- B Light and Power.**—For the following buildings, the expenditure for electric current and bulbs in each case exceeded \$5,000: Blackburn, \$5,043.09; Canadian and Woods, \$13,000.87; Central Experimental Farm, \$30,378.66; Central Heating Plant, \$5,264.07; Confederation, \$10,453.91; Connaught, \$9,606.97; Daly, \$12,168.60; Dominion Bureau of Statistics, \$8,303.51; Drill Hall and Ordnance Depot, \$5,581.11; East Block, \$6,971.37; Fuel and Ore Testing Laboratory, \$33,612.09; Hunter, \$14,548.58; Jackson, \$16,782.01; Justice, \$8,470.10; Langevin, \$6,257.67; National Defence, Building A, \$11,523.10; Building B, \$11,182; Building C, \$12,434.59; National Research Council, \$27,590.24; Ottawa Car and Aircraft, \$6,136.02; Parliament, \$24,993.85; Postal Terminal, \$8,802.87; Printing Bureau, \$12,634.80; Royal Canadian Air Force Station (Rockcliffe), \$16,917.01; Science Service, \$5,547.75; Supreme Court (new) \$9,005.09; Temporary No. 2, \$7,622.91; Temporary No. 3, \$6,181.07; Temporary No. 4, \$5,488.17; Temporary No. 5, \$5,649.60; Temporary No. 6, \$8,806.59; Temporary No. 8, \$12,334.78; Victoria Memorial Museum, \$8,737.61; West Block, \$6,892.16.
- C Water and Water Rates.**—For the following buildings, the expenditure in each case exceeded \$5,000: Blackburn, \$5,043.09; Central Experimental Farm, \$12,542.40; Confederation, \$5,133.18; Dominion Bureau of Statistics, \$5,712.95; East Block, \$6,414.99; Fuel and Ore Testing Laboratory, \$7,384.94; National Research Council Annex, \$14,786.94; National Research Council (Montreal Road) \$19,764.96; Printing Bureau, \$6,397.93; Temporary No. 8, \$6,665.79; West Block, \$7,032.78.
- D Materials and Supplies.**—The total expenditures were \$2,726,693.65, of which \$205,776.95 was charged to Vote 312. Public Buildings Generally—Repairs, etc. A distribution of the total expenditures follows: elevator maintenance under contract, \$68,334.70; flags, \$25,415.51; heating, \$948,966.03; fees for legal services paid to F. P. Brins, \$6,210.81 in connection with the award made to Ulric Boileau, Ltée., in bankruptcy, re construction of Justice Building (see Exchequer Court Awards, page V—68, Public Accounts, 1948); moving, \$49,019.01; repairs and supplies for Rideau Hall, \$40,083.49; repairs to other Government Buildings, \$1,350,934.41; snow removal, \$10,002.77; sprinkler and supervisory services, \$20,113.18; supplies for char service, \$142,580; supplies for the Parliamentary Restaurant, \$11,973.49; uniforms and caps, \$11,371.30; Wellington Street repairs, \$24,177.55; window cleaning, \$17,531.40 of which \$17,400 was paid to Anglo-Canadian Window Cleaning Service.

Expenditures of \$5,000 or over for repairs and improvements to buildings were made as follows. (It should be noted that major repairs and improvements are charged to Vote 297):

Blackburn	\$ 9,007 79
Booth St. Laboratories	15,258 23
Contract for alterations and improvements to Non-metallic Laboratory: S. E. Farley & Son, \$8,716; payment in full.	
British American Bank Note	9,155 50
Contract (1949-50) for alterations: J. E. Copeland Co., Limited, \$13,882; final payment, \$5,595.70.	
Canadian and Woods	31,753 11
Contracts (a) for improvements to lighting (Woods): Goldstein Bros., \$6,019; payment in full; (b) for alterations (Canadian): A. Lancot Construction Company, \$9,989.44; payment in full.	
Canadian Bank Note	57,734 19
Contract for alterations, cost plus fixed fee, \$5,000: Doran Construction Co., Limited, \$55,000; payments, \$54,922.97.	
Central Heating Plant	15,917 73
Confederation	18,004 68
Connaught	21,078 43
Contracts (a) for electric switchboard renewals: Bedard Girard, Limited, \$8,390; payments, \$7,200; (b) repairs to roof: J. R. Douglas, Limited, \$7,037; payments, \$6,737.	
Copeland	20,069 18
Contract for partitions, etc.: J. E. Copeland Co., Limited, \$38,431; payments, \$19,962.	
Dominion Bureau of Statistics	10,521 91
Dominion Observatory	6,761 26
East Block	7,264 96
Elgin	17,025 05
Contract for repairs to roof: J. R. Douglas, Limited, \$12,700; payment in full.	
Forest Products Laboratory	9,669 30
35 George Street	7,120 92
Grey Nuns of the Cross	6,936 78
Hunter	14,115 03
Jackson	31,951 39
Justice	13,400 76
Justice Annex	12,716 28
200 Kent Street	19,667 45
Contract for alterations: A. Amyot & J. E. Amyot, \$18,360.25; payment in full.	
Langevin	12,531 25
National Defence—Building A	6,708 08
National Defence—Building B	81,907 99

Contract (a) for the erection of an X-Ray Room: A. Lanctot Construction Company, \$7,390.57; payment in full; (b) for alterations to the Photographic Section: A. Lanctot Construction Company, \$66,955.71; payment in full.		
National Defence—Building C		42,695 47
Contract for alterations, etc., cost plus fixed fee, \$1,475: A. Amyot & Fils, \$34,475; payments, \$32,555.51.		
National Research Annex (John and Sussex Streets).....		25,519 15
Ottawa Car and Aircraft		143,200 71
Contracts (a) for alterations: J. E. Copeland Co., Limited, \$117,547.90; payments, \$116,547.90; (b) for moving war service records: Anchor Cartage, \$17,949; payment in full.		
Parliament		53,377 86
Contracts for repairs and alterations to the plumbing system: (a) (1949-50) W. G. Edge, Limited, \$12,849.73; final payment, \$400; (b) Wilfrid D. St. Cyr, \$26,200.39; payment in full.		
Post Office (new)		10,110 00
Postal Terminal		7,671 95
Printing Bureau		17,416 71
Regent Annex		500 00
Contract (1949-50) for alterations: J. E. Copeland Co., Limited, \$24,499.83; final payment, \$500.		
Rockcliffe, former R.C.A.F. Station		27,482 03
Contract (1948-49) for replacement of steam mains to buildings: Ottawa Plumbing & Heating Limited; final payment, \$18,103.56; total payments, \$79,978.56, of which \$61,875 was charged to Vote 336, 1948-49, Ontario Dominion Public Buildings—Repairs, etc.		
Science Service		14,515 44
Sovereign		14,624 00
Contract for alterations: Wm. D'Aoust, \$10,880; payment in full.		
246 Sparks		6,810 00
45 Spencer		10,289 84
Contract for alterations and ventilating system: McLennan Plumbing & Heating, Limited, \$6,845; payment in full.		
Temporary No. 2		7,130 24
Temporary No. 3		13,804 23
Temporary No. 5		22,274 08
Contract for alterations: Dagenais & Major Construction Co., Limited, \$16,832.25; payment in full.		
Temporary No. 8		17,936 94
Contracts (a) for partitions: A. Lanctot Construction Company, \$7,207; payment in full; (b) for alterations, cost plus fixed fee, \$1,650: J. E. Copeland Co., Limited, \$33,000; payments, \$32,778.34.		
Temporary No. 9		15,791 20
Temporary No. 6 and No. 9		7,379 00
Contract for alterations: Henri Dagenais, \$7,379; payment in full.		
Therien		5,576 00
Trafalgar		5,382 00
Victoria Memorial Museum		9,316 40
Vimy		1,990 00
Contract (1949-50) for alterations, etc.: Geo. C. Graves Construction Co., Limited, \$13,240; final payment, \$1,990.		
West Block		30,939 39
Contract for linoleum: Therien Company, Limited, \$5,162; payment in full.		
E Sundries.—Municipal charges, etc., \$18,040.99; travelling expenses, \$693.93; printing and stationery, \$3,793.15 (paid to the Department of Public Printing and Stationery); unemployment insurance, \$1,494.16; gratuities to families of deceased employees, \$4,189.31; other charges, \$4,452.92.		
The cost for the fiscal year 1949-50 of rent, car service, lighting, etc., in connection with premises occupied by the Department of Insurance, was estimated to be \$23,789.12 and was assessed in the current year against insurance companies transacting business in Canada. The sum was credited in the revenues of that Department (see section "I" of this Report).		
Revenues arising from rentals for the fiscal year, or during the periods shown, are listed below.		
<u>Lessee</u>	<u>Building</u>	<u>Amount</u>
Canadian Arsenals, Limited.....	Temporary No. 4	8,692 67
Canadian Commercial Corporation.....	Temporary No. 2	37,976 45
Canadian Farm Loan Board.....	Supreme Court (old)	5,164 00
Central Mortgage & Housing Corporation	Temporary No. 4 (Oct. 1949-Mar. 1951).....	65,682 91
Commodity Prices Stabilization Corporation	490 Sussex Street	4,085 00

<u>Lessee</u>	<u>Building</u>	<u>Amount</u>
Crown Assets Disposal Corporation.....	Temporary No. 4	19,565 00
Eldorado Mining & Refining (1944), Limited	Temporary No. 3	3,805 00
Lord Elgin Hotel Co., Limited.....	Lord Elgin Hotel site	5,001 00
O'Keefe's Brewery (Ottawa), Limited.....	451 Wellington Street	27,500 00
United Kingdom Government.....	Truro	5,000 00
	Harris Campbell	3,922 50
Rentals, 173, each under \$3,000 per annum.....		59,295 41
		<u>\$ 245,689 94</u>

Votes 291 and 729 Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc., and to authorize commitments against future years in the amount of \$500,000

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Salaries and Wages	4,861,315 00	4,821,315 00	4,681,754 43
A Rents	4,098,000 00	3,933,000 00	3,521,538 28
Light and Power	878,000 00	968,000 00	964,694 72
B Water	214,000 00	214,000 00	142,191 50
C Materials and Supplies	1,600,000 00	1,600,000 00	1,453,836 31
Furniture and Fittings	1,100 000 00	1,175,000 00	863,865 69
D Sundries	200,000 00	240,000 00	222,964 75
	<u>\$ 12,951,315 00</u>	<u>\$ 12,951,315 00</u>	<u>\$ 11,850,845 68</u>

Details of expenditures follow:

	<u>Salaries and Wages</u>	<u>Rents</u>	<u>Other</u>	<u>Total Expenditures</u>	
				<u>1950-51</u>	<u>1949-50</u>
London, England	7,777 38	69,475 02	19,339 27	96,591 67	93,596 89
Newfoundland	93,586 22	49,069 67	127,575 75	270,231 64	181,188 17
Nova Scotia	278,685 57	93,017 45	262,966 60	634,669 62	567,913 02
Prince Edward Island	24,120 82	29,443 56	35,416 51	88,980 89	88,050 39
New Brunswick	169,578 43	98,649 88	182,731 13	450,959 44	415,796 42
Quebec	1,372,274 92	829,807 75	896,785 47	3,098,868 14	2,972,735 01
Ontario	1,426,631 07	1,038,700 51	916,659 54	3,381,991 12	3,341,387 17
Manitoba	215,796 20	318,928 10	230,631 40	765,355 70	698,638 97
Saskatchewan	236,270 12	285,612 96	290,909 36	812,792 44	742,227 20
Alberta	296,831 16	341,069 39	216,988 70	854,889 25	883,999 98
British Columbia	538,664 81	361,963 99	422,357 86	1,322,986 66	1,232,039 62
Yukon	21,227 09	4,600 00	34,701 26	60,528 35	54,080 06
Northwest Territories	310 64	1,200 00	10,490 12	12,000 76	8,302 95
Generally					74,281 36
	<u>\$ 4,681,754 43</u>	<u>\$ 3,521,538 28</u>	<u>\$ 3,647,552 97</u>	<u>\$ 11,850,845 68</u>	<u>\$ 11,354,237 21</u>

As at March 31, 1951, there were 2,917 employees being paid from this vote, of whom 832 were permanent and 2,085 temporary.

A Rents.—Rentals of space occupied by the Government Service outside of Ottawa on March 31, 1951, or to dates of termination of leases (shown in parentheses) were, by location, as follows:—

<u>Location and Landlord</u>	<u>Space occupied sq. ft.</u>	<u>Expenditures</u>
London, England		
Canada House		
Commissioner of Crown Lands (ground rent)		5,973 61
City of Westminster (taxes)		7,695 01

<u>Location and Landlord</u>	<u>Space occupied sq. ft.</u>	<u>Expenditures</u>
<i>London, England—Concluded</i>		
Sackville House		
Scottish General Insurance Co., Limited	4,330	5,456 94
City of Westminster (taxes)		887 26
Sun Life Building		
Sun Life Assurance Company of Canada	6,511	45,845 53
City of Westminster (taxes)		3,616 67
<i>Newfoundland</i>		
St. John's		
Brookfield Ice Cream, Limited (Oct.-Mar.)	3,080	2,100 00
Columbus Hall Company, Limited	8,640	7,200 00
John R. O'Dea (Dec. 1949-Mar. 1951)	10,214	12,174 99
Estate of the late Olive Stott	10,000	8,124 90
Weston Estate, Limited (July-Mar.)	7,700	6,426 30
<i>Nova Scotia</i>		
Amherst		
Atlantic Industries, Limited (Oct.-Mar.)	8,063	4,557 00
Canadian Car & Foundry Co., Limited (Dec. 1949-Sept. 1950)	15,221	6,737 50
Halifax		
John Simon	5,664	5,534 00
Kentville		
M. A. Condon	3,836	3,876 00
North Sydney		
Canadian National Railways (Apr. 1949-Mar. 1951)	3,441	7,303 18
Sydney		
Joseph G. Azar	9,600	20,448 72
<i>New Brunswick</i>		
Campbellton		
Mrs. Rose Rosenhek	3,255	5,696 28
Fredericton		
Gaetano Di Giacinto	2,286	3,876 00
Moncton		
General Motors Products of Canada, Limited	3,720	3,999 96
Jacob Mark	3,600	3,600 00
Saint John		
W. H. Campbell	7,000	8,400 00
Ganong Brothers, Limited (Apr.-Dec.)	9,500	3,993 75
Lawson Motors, Limited	14,920	14,750 00
Warehouse and Transport, Limited	4,704	4,236 00
Willett Fruit Co., Limited	4,000	3,600 00
<i>Prince Edward Island</i>		
Charlottetown		
Estate of Fred J. Chappell	2,500	3,000 00
Alex. W. Matheson, Trustee for W. L. Jordan	3,000	3,750 00
Government of the Province of Prince Edward Island	14,000	6,600 00
Sterns, Limited (Apr.-Jan.)	5,600	5,400 00
<i>Quebec</i>		
Arvida		
Aluminum Company of Canada, Limited	4,402	5,424 00
Hull		
Lido Club, Limited	13,000	4,200 00
Hector Monette (Mar.)	7,147	325 00
Monette and Theriault, Reg'd. (June-Feb.)	7,147	2,925 00
Joliette		
Armand Malo (Nov.-Apr.)	3,500	2,500 00
Magog		
John M. Cunningham	4,080	3,660 00

	Location and Landlord	Space occupied sq. ft.	Expenditures
	<i>Quebec--Concluded</i>		
Malartic			
Armand Blais (Apr.-Aug.)		1,717	1,712 09
Montreal			
Harry Alpern (Nov.-Mar.)		38,812	20,214 63
Amherst Building Corporation		4,175	15,000 00
Edward Barkoff		16,097	19,000 00
Mrs. Ida Bloomberg		20,700	20,000 00
Canadian Arena Company (Mar. 1950-Mar. 1951)		12,679	21,116 46
Canadian Industries, Limited (April)		6,878	768 06
Canadian National Railways		142,440	90,860 34
Clerfield Realities, Limited		2,888	5,640 00
Marie Marthe Corbeil		4,650	3,900 00
Mrs. Lydia M. De Jaeger		1,730	5,000 00
Dominion Square Corporation (Apr.)		10,685	3,116 45
Empire Life Insurance Co.		17,200	6,000 00
Estate of J. O. Gravel		1,676	3,000 00
Geo. H. Hees Son & Co., Limited (Apr.-Oct.)		1,415	1,925 00
Labelle Building, Limited		9,178	29,943 60
Logan Realities, Limited		11,500	8,625 00
L. G. Ogilvie (May-Mar.)		3,040	6,270 00
Estate of the late H. L. Orkin		3,300	4,000 00
Park Holdings, Limited		2,700	4,050 00
Pascal Realities, Limited (Feb. 1950-Mar. 1951)		47,766	93,527 70
Prudential Insurance Co. of America		15,250	40,758 00
Read Building, Limited (Apr.-Oct.)		38,812	28,300 37
Sternthal Realty Company		2,980	5,960 00
Transportation Building Co., Limited (Apr.)		2,008	418 33
Quebec			
Ulderic Boivin (Dec.-Mar.)		1,930	1,200 00
L'Asile du Bon Pasteur de Québec			12,000 00
Maurice Pollack Realty Co., Ltd.		32,883	64,525 97
City of Quebec		7,000	14,315 80
Rimouski			
Lower St. Lawrence Power Company		4,700	6,000 62
Rivière-du-Loup			
Najyb Kirallah (Jan. 1950-Apr. 1951)		2,022	4,296 75
St. Jerome			
Armand Parent		3,297	6,594 00
Sherbrooke			
Blanche Belanger		14,386	21,102 50
Everett Nicol		1,835	3,299 78
Val d'Or			
Mrs. Germaine Baribeau (Apr.-June)		2,370	1,050 00
	<i>Ontario</i>		
Belleville			
J. W. and F. H. Deacon		12,200	18,300 00
Trudeau Motors, Limited		3,224	4,200 00
Chatham			
Yetta Tyshler		2,463	3,800 00
Fort William			
Messrs. Frank Wong and Charles Wong (Oct.-Mar.)		4,600	1,500 00
Hamilton			
Leo Barnett & Company		21,054	42,108 00
Canada Shoe Company, Limited		11,550	14,150 00
Canadian National Railways		4,380	5,070 00
John Otto Crane & Elizabeth Kranyak		1,080	3,000 00
Lister Estate		13,324	22,707 60
Mrs. Anna Minden		7,000	6,079 16
Sun Life Assurance Company of Canada		2,745	5,897 25
Huntsville			
Municipality of the Town of Huntsville, Ont.		6,869	3,919 45
Islington			
G. Silverton & W. Marshall		3,212	4,050 00

	Location and Landlord	Space occupied sq. ft.	Expenditures
<i>Ontario—Concluded</i>			
Kingston			
Chown, Limited	13,000	20,463 02
Empire Life Insurance Co.	3,704	5,750 00
Kitchener			
W. H. & Albert E. Dunker	15,712	18,795 00
Dunker Construction, Limited	12,000	8,500 00
Leaside			
Mrs. E. T. Perrem	2,817	3,900 00
London			
The Bank of Montreal	7,847	7,847 04
Canadian National Railways	4,489	3,600 00
General Products Manufacturing Corporation, Limited	3,134	4,652 19
Westmount Realities Company (Jan.-Mar.)	49,306	104,746 86
North Bay			
The City of North Bay, Ont.		3,800 00
Peterborough			
Hayward-Reilly Construction Co.	3,500	6,300 00
St. Catharines			
Lincoln Properties, Limited	17,099	25,793 20
Sault Ste. Marie			
Haft's, Limited	6,200	5,400 00
Navy League of Canada (Ontario Division) (Nov. 1950-Apr. 1951)	9,244	1,875 00
Sudbury			
Alexander Prete	10,450	3,550 00
Estate of Aaron Silverman	2,020	3,175 00
Toronto			
Hyman Atlin & Jacob Zelsman	13,930	12,870 00
Balfour Building Company	5,300	12,000 00
Archie B. Bennett	3,010	6,772 50
Canadian Pacific Railway Co.		3,741 52
Church-Ellis, Limited	21,064	53,400 00
Mary Ann Coles and Sadie Sherman	5,634	6,000 00
J. A. Donaldson (Apr.-Sept.)	5,758	2,800 02
Marguerite A. Fitzsimmons (Jan.-Mar.)	60,825	17,219 15
Marvin B. Gelber (Oct.-Mar.)	2,100	2,700 00
The Huron & Erie Mortgage Corporation	2,161	4,320 00
John Jacobson and George Lipson	3,300	6,930 00
Samuel Lunenfeld	10,808	19,071 50
Northland Radio Industries, Limited (Apr.-Sept.)	2,100	2,700 00
Ontario Hospital Association (Nov.-Mar.)	27,000	20,523 30
Gabriel Perl and Meyer Pearl (Oct.-Mar.)	5,758	2,799 98
Sheila J. & Ira J. Pollock	19,732	30,214 63
Principal Investments, Limited (July-Mar.)	53,933	44,494 74
Professional Offices, Limited	1,687	4,217 52
Prudential Assurance Co., Limited, of London, England	111,782	46,230 00
Reliance Shoe Company, Limited	8,373	14,652 75
Shell Oil Company of Canada, Limited	1,647	4,117 50
Tip Top Tailors, Limited (Mar.-Dec.)	60,825	51,656 85
Lionel C. Tobias (Oct.-Mar.)	14,100	5,287 50
Toronto Terminals Railway Co.	97,914	60,016 02
Toronto Type Foundry Co., Limited (Apr.-July)	19,800	3,300 00
Dr. J. H. Wood	11,531	10,260 00
Willowdale			
Millard Brown	4,068	3,839 50
Windsor			
Cherniak & Company, Limited	6,100	5,100 00
Star Publishing Co. of Windsor, Limited	2,742	6,166 58
<i>Manitoba</i>			
Brandon			
A. E. McKenzie Co., Limited (Jan.-Mar.)	1,400	765 00
Hughes & Company, Limited (Apr.-June)	12,840	3,585 00
Flin Flon			
Campbell & Ostry	1,926	3,600 00

	Location and Landlord	Space occupied sq. ft.	Expenditures
<i>Manitoba—Concluded</i>			
Winnipeg			
Aronovitch & Leipsic, Limited		25,518	47,096 00
George E. Baldry (Dec.-Mar.)		12,840	5,670 00
Leon A. Brown, Limited		1,950	3,900 00
Canada Permanent Mortgage Corporation (Dec.-Mar.)		3,269	2,179 32
Canadian Pacific Railway Co.		25,500	27,170 00
Childs Real Estate Company (Apr.-Nov.)		2,400	5,340 00
Confederation Life Association		3,363	3,637 25
Graham Investment, Limited (Dec.-Mar.)		30,488	14,400 00
Guardian Realty, Limited		3,047	5,004 04
F. J. Hadaller, Melville G. Hardy & Frank Staff		4,910	6,137 50
Michael Kostik & Anthony Tutkaluk (May-Mar.)		2,028	3,150 00
Lindsay Building, Limited (Apr.-Feb.)		12,252	23,331 66
Lishwol, Limited		5,228	7,423 00
William M. Loader (Feb.-Apr., 1950)		2,028	1,050 00
Northern Canadian Agencies, Limited		1,803	3,225 00
Royal Bank of Canada		5,302	6,044 00
Scientific School of Beauty Culture, Limited		2,950	6,637 50
Service Industries, Limited (Mar.)		12,252	2,121 09
Skyline Investment, Limited (Dec.-Mar.)		2,400	2,670 00
Traders Building Association, Limited		4,546	6,049 88
United Realty, Limited		4,700	47,096 00
Western Dominion Investment Co., Limited		2,180	3,000 00
Winnipeg Electric Co.		10,934	21,888 00
Winnipeg Investments, Limited		48,787	40,440 00
<i>Saskatchewan</i>			
Prince Albert			
Nels Grosser		4,200	5,775 00
F. Prasse (Aug.-Feb.)		5,027	1,750 00
William E. Ware (Apr.-Sept.)		4,800	3,600 00
Regina			
Canadian Pacific Railway Co.		26,000	29,581 80
Kitchener Hotel, Limited (Sept. 17-Dec. 7)		1,620	567 00
McCallum-Hill Building, Limited		8,297	21,085 00
Mid-West Realty Co., Limited		8,325	5,940 00
New Regina Trading Co., Limited		18,935	47,479 34
Saskatchewan Co-operative Credit Society, Limited (June-Oct.)		3,450	3,720 00
Saskatchewan Motor Co., Limited		14,800	10,000 00
David Silverman Estate, Limited		5,568	6,960 00
The Trust & Loan Co. of Canada		2,356	3,000 00
Saskatoon			
Henry Birks & Sons, Limited		3,023	5,580 00
Canadian Pacific Railway Co.		4,600	4,800 00
Georgia Investment Co., Limited		22,589	9,287 10
Hugo E. & Edward J. Mellicke		3,546	6,227 10
<i>Alberta</i>			
Barrhead			
A. Oulton		2,200	3,600 00
Calgary			
Ajay Investments, Limited		1,700	4,800 00
Canadian Pacific Railway Co.		6,000	6,250 00
Governor & Company of Adventurers of England Trading into Hudson's Bay		41,286	38,000 00
Frank Holloway		4,050	4,000 00
John Holloway		3,075	4,500 00
Nevil Mercer		6,240	3,900 00
Edmonton			
J. E. Bagley		9,536	12,204 00
Blowey-Henry Co., Limited		17,041	17,496 33
Canadian National Railways (Apr.-Nov.)		10,885	5,470 58
City of Edmonton		14,763	12,055 43
Osiias Davis		1,995	3,000 00

DEPARTMENT OF PUBLIC WORKS

V-15

Location and Landlord		Space occupied sq. ft.	Expenditures
<i>Alberta—Concluded</i>			
<i>Edmonton—Concluded</i>			
Rose Louise McDougall	2,633	3,960 00	
Government of the Province of Alberta (Apr.-June)	5,060	1,950 00	
The Security Loan & Investment Co., Limited	3,524	5,580 00	
Tower Building, Limited	26,902	59,580 00	
<i>Red Deer</i>			
H. J. Snell	2,020	3,261 00	
<i>Westlock</i>			
Dr. George Whissel (Aug.-Mar.)	2,200	2,752 00	
<i>British Columbia</i>			
<i>Burnaby</i>			
George Arthur Williams (Dec. 11-Mar. 31)	5,880	1,731 00	
<i>Chernabus</i>			
J. B. Creighton	2,355	3,532 80	
<i>Nanaimo</i>			
Vancouver Island Transportation Co., Limited	2,335	3,152 28	
<i>New Westminster</i>			
Belyea & Co., Limited	8,000	9,000 00	
Mott Electric Motor Repairs, Limited	5,800	6,000 00	
<i>North Vancouver</i>			
Canadian Legion, B.E.S.L. (Branch 118) (Apr.-May)	3,900	880 00	
<i>Oliver</i>			
Carl D. Collen	2,100	4,318 80	
<i>Port Moody</i>			
L. A. Goodship (June-Mar.)	1,500	2,610 00	
<i>Prince Rupert</i>			
James Teetzel Harvey & Arthur Bruce Brown	2,700	3,840 00	
<i>Steveston</i>			
Michael Procopation	1,584	3,000 00	
<i>Trail</i>			
Corporation of the City of Trail	9,620	3,441 67	
<i>Vancouver</i>			
Braburn Estates, Limited	11,800	13,200 00	
British Pacific Building, Limited	7,198	17,400 00	
Credit Foncier Franco-Canadien	2,512	4,730 00	
Consolidated Properties, Limited	3,928	7,200 00	
Thomas Edwards	10,400	10,800 00	
Francis J. Fear	2,530	4,365 00	
Georgian Estates, Limited (Sept.-Mar.)	12,075	2,975 00	
William Thomas Graham & Mae Wadden	6,000	7,800 00	
Granville Estates No. 2, Limited	11,730	23,191 44	
Granville Estates No. 3, Limited	7,132	12,063 00	
Johnston Terminals, Limited	5,000	3,000 00	
Lucan Holdings, Limited (Apr.-June)	2,530	1,455 00	
The Bank of Montreal (Dec.-Mar.)	1,604	1,400 00	
Frederick Smith	12,000	6,000 00	
Charles B. K. Van Norman & Douglas McRae Mitchell	24,000	10,362 90	
Morris Wagner	61,695	10,212 00	
Wellwood, Limited (Jan.-Mar.)	6,000	1,650 00	
Wolverton & Co., Limited (Apr.-Nov.)	2,046	3,992 80	
Dr. G. H. Worthington (Apr.-Nov.)	1,604	2,800 00	
<i>Victoria</i>			
Wilfrid B. Dillabough & E. L. Lunny (Oct.-Mar.)	2,800	1,500 00	
A. C. Gardner	10,124	3,500 00	
Christopher Spencer	9,506	12,235 66	
<i>Yukon Territory</i>			
<i>Whitehorse</i>			
Northern Commercial Co., Limited	1,181	3,000 00	
<i>General</i>			
Rentals, 1,640, each under \$3,000 per annum		1,011,178 63	
Total Rentals		\$3,521,538 28	

B *Water*.—Water with a few exceptions, is supplied by the local municipalities.

C *Materials and Supplies*.—Expenditures were for: heating, \$1,139,623.46; caretakers' supplies, \$274,542.73; uniforms, \$9,448.13; repairs to buildings: London, England, \$10,136.65, Yukon, \$18,325.70; sundries, \$1,759.64.

D *Sundries*.—Municipal charges, etc., \$112,734.53; office expenses, communications, postage, etc., \$50,535.27; printing and stationery, \$9,397.43 (paid to the Department of Public Printing and Stationery); telephone service, \$7,341.77; travelling expenses, \$39,856.72; unemployment insurance, \$2,884.83; gratuities to families of deceased employees, \$214.20.

Revenues arising from rentals for the fiscal year, or during the periods shown, are listed below:

	<u>Lessee</u>	<u>Amount</u>
Halifax, Cathedral Barracks	Province of Nova Scotia, Department of Highways and Public Works	11,782 80
Saint John, Old Savings Bank Building	Bank of Canada	3,150 00
Hull, 79 Sacred Heart Blvd. (Sept. 15, 1950-Mar. 31, 1951)	Pilon Ltée.	2,708 36
Montreal, Postal Station "G"—42 Pine Ave., West	Province of Quebec, Department of Social Welfare and Youth	5,000 00
Quebec, Old Post Office Building	Canadian Farm Loan Board	4,194 00
Toronto, 24 Adelaide St. East	Callow Bros., Limited	3,690 00
Toronto, Postal Station "K"	Canadian Farm Loan Board	4,900 00
Toronto, Prudential House Ground Floor . 13th Floor	Bank of Nova Scotia	6,225 00
14th Floor	Prudential Assurance Co., Limited, of London, England	3,612 00
15th Floor	Prudential Assurance Co., Limited, of London, England	3,255 00
Winnipeg, Lot at Graham & Smith Sts., (Dec.-Mar.)	Canadian Underwriters Association	4,624 80
Winnipeg, Public Building (Apr.-Dec.)	McColl-Frontenac Oil Co., Limited	1,000 00
Regina, Veterans' Block	Canadian National Railways	7,930 30
Calgary, Public Building	Canadian Farm Loan Board	3,720 00
Calgary, Public Building	Board of Grain Commissioners for Canada	3,000 00
Victoria, Belmont Building	Eastern Rockies Forest Conservation Board	3,600 00
Rentals, 579, each under \$3,000 per annum	Period Arts (S. Reynolds, Limited)	4,560 00
		186,306 85
		<u>\$ 263,309 11</u>

Votes 292 and 730 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Newfoundland

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Bishop's Falls—Public Building	50,000 00	50,000 00	200 00
Selection of site has been made but plans and specifications have not been prepared.			
Bonavista Public Building	50,000 00	50,000 00	864 71
Contract: North Shore Construction Company, Limited, \$257,232; no payments.			
Corner Brook—Public Building	50,000 00	50,000 00	
Selection of suitable site not made.			
Gander—Accommodation for Staff	140,000 00	140,000 00	99,254 92
Contract: Newfoundland Engineering and Construction Co., Limited, \$99,158; payment in full.			
Grand Bank—Public Building	50,000 00	50,000 00	95 00
Selection of site has been made but plans and specifications have not been prepared.			
Lewisporte—Public Building	30,000 00	30,000 00	275 00
St. John's—Alterations and improvements to Marshall Building ..	115,000 00	135,000 00	95,988 68
Contract: Newfoundland Engineering & Corner Brook Construction Co., Limited, \$133,507.27; payments, \$95,780.60.			
St. John's—Postal Terminal	100,000 00	100,000 00	
This project has been abandoned.			

	Estimates	Allotments	Expenditures
St. John's—Public Building	100,000 00	80,000 00	1,165 00
Selection of suitable site not made.			
St. John's—Purchase of and alterations to Provincial Laboratory Building	250,000 00	250,375 00	250,375 00
Site purchased from the Government of the Province of Newfoundland, \$250,000.			
Supplement (transfer from Votes 356 and 755)	375 00		
	<u>\$ 935,375 00</u>	<u>\$ 935,375 00</u>	<u>\$ 448,218 31</u>

Votes 293 and 731 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Nova Scotia

	Estimates	Allotments	Expenditures
Barrington Passage—Public Building (Revote \$25,000)	86,000 00	86,000 00	471 52
This project has been abandoned.			
Dartmouth Public Building—Addition and alterations—to complete	40,000 00	40,000 00	21,619 54
Total expenditures on this project were \$74,049.92.			
Contract (1949-50): Eric Whebbby, \$70,712.73; payments, including final payment, \$20,008.90. Payment made to Eric Whebbby for improvements to grounds and rebuilding retaining wall, \$1,177.			
Dingwall—Accommodation for Customs	9,000 00	9,000 00	210 90
Dominion—Public Building	37,000 00	37,000 00	35,203 75
Expenditures on this project to date were \$35,357.69.			
Site purchased from Mrs. Jane Stephenson, \$3,000. Contract: J. W. Stephens, Limited, \$31,072; payments, \$30,572.			
Halifax—Accommodation for Customs	100,000 00	100,000 00	
Plans and specifications not completed.			
Halifax—Office Building (Revote \$50,000)	400,000 00	400,000 00	31,020 71
Expenditures on this project to date were \$90,180.81.			
Allan F. Duffus received \$30,932.47 for plans and specifications; to date, \$89,482.47.			
Halifax—Postal Station at Armdale	43,000 00	43,000 00	200 00
Selection of suitable site not made.			
Kingston—Public Building (Revote \$49,500)	70,000 00	70,000 00	52,761 58
Expenditures on this project to date were \$52,807.88.			
Site purchased from Harold E. Beardsley, \$3,800. Contract: Acadia Construction Co., Limited, \$59,845.38; payments, \$47,455.64.			
La Have—Building for Customs	35,000 00	35,000 00	150 00
Liverpool—Public Building (Revote \$25,000)	100,000 00	100,000 00	
Plans and specifications not completed.			
Lockeport—Public Building	40,000 00	40,000 00	45 00
Pictou—Public Building	40,000 00	40,000 00	
Pictou Public Building—Addition and alterations (Revote \$32,500)	75,000 00	75,000 00	50 00
This project has been abandoned.			
Port Hood—Public Building	50,000 00	50,000 00	850 00
Negotiations for purchase of site not completed.			
Sydney—Public Building	100,000 00	100,000 00	245 00
This project has been abandoned.			
Truro—Public Building (Revote \$50,000)	150,000 00	150,000 00	200 00
This project has been abandoned.			
Wolfville Public Building—Improvements and repairs (Revote \$30,000)	60,000 00	60,000 00	
Plans and specifications not completed.			
Yarmouth—Public Building (Revote \$25,000)	150,000 00	150,000 00	
This project has been abandoned.			
	<u>1,585,000 00</u>	<u>1,585,000 00</u>	<u>143,028 00</u>

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Loss: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	102,000 00	102,000 00	
	<u>1,483,000 00</u>	<u>1,483,000 00</u>	<u>\$ 143,028 00</u>

Votes 294 and 732 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Prince Edward Island

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Charlottetown—Public Building (Revote \$200,000)	500,000 00	500,000 00	172,968 25
Site purchased from: Ella Cronin, \$10,000; Frederick Louis Egan, \$14,500; John J. Gallant, \$5,800; Mrs. Gertrude Gormley, Arthur F. Gormley, Dorothy Gormley and Florence DesRoches, \$7,500; Willard L. Jordan, \$14,000; Frederick Joseph, \$12,000; Joseph G. Kays, \$8,500, interest, \$65; Alexander W. Matheson, \$19,191.25; Mrs. Mary McDonald, \$8,000; Donald McKinnon, \$9,705; G. Arthur Peterson, \$10,000; Menna C. Riley, \$7,000; Arthur Roberts, \$11,500; Hubert Roberts, \$6,000; Frank and Mary Steele, \$11,000; John D. Webster, \$10,000; Louis White, \$7,500.			
Kensington—Public Building	50,000 00	50,000 00	
Negotiations for purchase of site not completed.			
Kensington Public Building—Addition and alterations	25,000 00	25,000 00	75 00
Summerside—Public Building (Revote \$100,000)	375,000 00	375,000 00	213,199 09
Site purchased from the Town of Summerside, \$12,500. Contract: N. D. Schurman, \$365,520.58; payments, \$197,910.22.			
	<u>\$ 950,000 00</u>	<u>\$ 950,000 00</u>	<u>\$ 386,242 34</u>

Votes 295 and 733 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—New Brunswick

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Andover—Customs and Immigration Buildings (Revote \$100,000)	230,000 00	195,000 00	399 00
Negotiations for purchase of site not completed.			
Centreville Customs and Immigration Building—Addition and alterations (Revote \$6,000)	8,500 00	8,500 00	7,396 05
Contract: R. Beecher Tracey, \$6,760; payment in full.			
Clair—Building for Customs and Immigration (Revote \$25,000) .	100,000 00	15,000 00	
Fredericton—Public Building (Revote \$180,000)	350,000 00	520,000 00	499,738 47
Expenditures on this project to date were \$674,602.43.			
Contract (1949-50): Caldwell Construction Co., Limited, \$784,594.85; payments, \$495,944.56; to date, \$508,454.56.			
Moncton Public Building—Addition and alterations (Revote \$100,000)	400,000 00	400,000 00	157,432 81
Site purchased from Laura M. Reilly and Virginia B. Reilly, \$47,500. Contract: E. G. M. Cape & Company, \$993,319; payments, \$99,925.26. Kearns and Bromley received \$5,338.80 for plans and specifications, etc.			
St. Andrews Public Building—Addition and alterations (Revote \$25,000)	35,000 00	35,000 00	
Saint John Customs Building—Addition and alterations (Revote \$50,000)	100,000 00	100,000 00	
Plans and specifications not completed.			

DEPARTMENT OF PUBLIC WORKS

V—19

	Estimates	Allotments	Expenditures
Saint John Public Building—Addition and alterations (Revote \$400,000)	800,000 00	800,000 00	611,212 68
Expenditures on this project to date were \$736,513.36.			
Contract (1949-50): Acme Construction Co., Limited, \$925,135.70; payments, \$606,913.74; to date, \$707,511.80. Kearns and Bromley received \$600 for supervision, etc.; to date, \$6,695.16.			
Saint John—Purchase of and alterations to building to accommodate Unemployment Insurance Commission	200,000 00	200,000 00	130,300 00
Site purchased from Sadim Realty, Limited, \$130,000.			
St. Leonard—Customs and Immigration Buildings	100,000 00	100,000 00	768 32
Negotiations for purchase of site not completed.			
St. Stephen—Public Building (Revote \$30,000)	165,000 00	200,000 00	158,281 41
Expenditures on this project to date were \$180,713.86.			
Contract (1949-50): Diamond Construction Co., Limited, \$193,934.24; payments, \$155,312.23; to date, \$157,337.23.			
West Saint John—Terminal Building for Customs and Immigration—To complete	125,000 00	125,000 00	10,000 00
Total expenditures on this project were \$1,496,948.06.			
Contract (1948-49): E. G. M. Cape & Company, \$1,488,186.64, final payment, \$10,000.			
Woodstock—Public Building	100,000 00	15,000 00	1,350 00
Site purchased from Ruby M. Clarke, \$1,150.			
	2,713,500 00	2,713,500 00	1,576,878 74
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	213,500 00	213,500 00	
	\$2,500,000 00	\$2,500,000 00	\$1,576,878 74

Votes 296, 734 and 610 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Quebec

	Estimates	Allotments	Expenditures
Armstrong—Addition to Customs and Immigration Building Site	25,000 00	25,000 00	506 04
Baie Comeau—Public Building—To complete (Revote \$60,000) ..	230,000 00	230,000 00	188,488 71
Expenditures on this project to date were \$221,316.86.			
Contract (1949-50): A. Deslauriers & Fils, Ltee., \$232,446.90; payments, \$183,853.82; to date, \$202,982.69. Gaston Amyot received \$1,722.18 for plans and specifications; to date, \$14,909.50.			
Bonaventure—Public Building (Revote \$15,000)	40,000 00	40,000 00	288 20
Buckingham—Public Building	50,000 00	50,000 00	230 13
This project has been abandoned.			
Chandler—Public Building (Revote \$68,000)	180,000 00	180,000 00	143,247 35
Expenditures on this project to date were \$146,265.82.			
Contract: J. Hector Lamb, \$187,055.47; payments, \$141,461.28.			
Chicoutimi—Public Building (Revote \$50,000)	250,000 00	25,000 00	1,130 88
Negotiations for purchase of site not completed.			
Cowansville—Public Building (Revote \$65,000)	160,000 00	160,000 00	84,524 64
Expenditures on this project to date were \$143,601.74.			
Contract: Alphonse Gratton, Inc., \$161,255.67; payments, \$83,230.20. Rene Charbonneau and Gerard Charbonneau received \$1,150 for plans and specifications.			
Disraeli—Public Building (Revote \$25,000)	40,000 00	40,000 00	17,352 07
Contract: J. R. Royer, Ltee., \$58,366; payments, \$15,977.96.			
Drummondville—Public Building (Revote \$146,000)	200,000 00	25,000 00	760 00
Granby—Public Building (Revote \$50,000)	200,000 00	200,000 00	1,234 12
Negotiations for purchase of site not completed.			

	Estimates	Allotments	Expenditures
Hull—To pay for expropriated property between Laurier Avenue and the Ottawa River	81,000 00	81,000 00	80,184 40
The payment was made to the City of Hull.			
Joliette Public Building—Addition and alterations—To complete (Revote \$45,000)	190,000 00	190,000 00	52,552 69
Expenditures on this project to date were \$57,875.74.			
Contract (1949-50): Alphonse Gratton, Inc., \$367,071.59; payments, \$50,904; to date, \$55,179.			
Jonquiere—Public Building	75,000 00	25,000 00	978 00
This project has been abandoned.			
Jonquiere Public Building—Addition and alterations (Revote \$25,000)	75,000 00	75,000 00	75 00
Negotiations for purchase of site for addition not completed.			
Lachute Public Building—Addition and alterations (Revote \$28,000)	35,000 00	35,000 00	
Lacolle—Improved accommodation for the Customs Service	100,000 00	100,000 00	1,726 50
Contract: Paul Boucher, \$222,996, for construction of a Bus Terminal and Examining Warehouse; no payments.			
Lacolle (Blackpool)—Buildings for Customs and Immigration—To complete	400,000 00	400,000 00	145,876 77
Expenditures on this project to date were \$756,434.01.			
Contracts: J. J. Shea & Co., Limited, (a) for construction of a Bus Terminal and Examining Warehouse, \$392,350; payments, \$4,500; (b) 1947-48, for construction of Customs and Immigration Building, \$704,393.92, payments, \$137,250.40 (settlement of claim for site development, sewers, etc.).			
Lacolle—Public Building	150,000 00	50,000 00	320 00
Negotiations for purchase of site not completed.			
La Malbaie Public Building—Addition and alterations (Revote \$25,000)	35,000 00	35,000 00	
La Sarre—Public Building	50,000 00	50,000 00	4,843 60
Site purchased from Les Commissaires d'écoles pour la municipalité de La Sarre dans le comté d'Abitibi, Que., \$4,500.			
Levis—Public Building (Revote \$100,000)	200,000 00	200,000 00	
Selection of suitable site not made.			
Malartic—Public Building (Revote \$50,000)	150,000 00	150,000 00	22,491 15
Site purchased from: Canadian Malartic Gold Mines, Limited, \$176; John H. Kentish, \$10,000; C. A. Magnan, \$9,000.			
Lucien Sarra-Bournet received \$3,180.15 for plans and specifications.			
Matane Public Building—Addition, alterations and improvements—To complete (Revote \$117,900)	150,000 00	150,000 00	131,032 05
Expenditures on this project to date were \$159,927.16.			
Contract (1949-50): Poudrier & Boulet, Ltée., \$179,559.53; payments, \$128,220.81; to date, \$144,300.71.			
Mont Joli—Public Building—To complete	55,000 00	55,000 00	41,746 14
Total expenditures on this project were \$170,304.74.			
Contract (1949-50): Ivanhoe Bosse, \$160,723.26; payments, including final payment, \$39,519.40. Gabriel Desmeules received \$1,194.20 for plans, etc.; total payments, \$5,988.98.			
Montmagny—Public Building—To complete (Revote \$120,000) ..	200,000 00	203,000 00	201,669 85
Total expenditures on this project were \$269,941.41.			
Contract (1949-50): J. O. Lambert, \$237,427.28; payments, including final payment, \$199,484.40.			
Montmorency Village—Public Building (Revote \$13,000)	60,000 00	60,000 00	50,159 58
Expenditures on this project to date were \$72,159.58.			
Contract: J. O. Lambert, \$100,263.02; payments, \$48,182.53.			
Montreal—Alterations, repairs and improvements to former War Assets Building for Royal Canadian Mounted Police	100,000 00	100,000 00	21,379 64
Contract: Wilfrid D. St. Cyr, \$12,190, for alterations and additions to lavatory and shower rooms; payment in full. The bowling alleys were moved from the Place d'Armes Post Office and installed at a total cost of \$6,050, of which the Purdy & Henderson Co., Limited, received \$4,000. Archibald, Illsley and Templeton received \$2,234 for plans, etc.			

	Estimates	Allotments	Expenditures
Montreal—Building for Unemployment Insurance Commission .. Negotiations for purchase of site not completed.	200,000 00	200,000 00	3,429 05
Montreal—Customs Building—Alterations and improvements Tenders not yet called.	56,000 00	56,000 00	75 00
Montreal—Delorimier Postal Station (Revote \$25,000) Contract: J. A. A. Leclair, Dupuis, Ltée., \$190,574; payments, \$24,300. Paul Lambert received \$5,717.22 for plans and speci- fications.	250,000 00	250,000 00	30,295 65
Montreal—Mount Royal Postal Station (Revote \$60,000) Site purchased from: Home Owners Corporation, \$22,780; Sir Albert Stern, \$10,000.	350,000 00	347,000 00	33,072 00
Montreal—Notre Dame de Grace Postal Station—Addition and alterations (Revote \$56,000) Contract: J. J. Shea & Co., Limited, \$63,926; payments, \$56,918.43.	111,000 00	111,000 00	58,691 49
Montreal—Postal Station "B" Building (Revote \$350,000) Expenditures on this project to date were \$1,643,014.93. Contracts: (a) (1949-50) A. F. Byers Construction Co., Limited, \$1,369,104.15; payments, \$1,020,430.36; to date, \$1,091,799.19; (b) Dominion Bridge Co., Limited, for supply, delivery and erection of structural steel and steel stack (1) for lower portion of building, \$92,715 (1949-50); payments, including final payment, \$14,611.88; (2) for upper portion of building, \$156,800; payment in full. Archibald, Hilsley and Templeton received \$32,272.83 for plans and specifications, etc.; to date, \$64,528.07.	800,000 00	1,350,000 00	1,224,115 07
Montreal—Postal Station Snowdon Negotiations for purchase of site not completed.	100,000 00	100,000 00	1,190 51
Montreal—Postal Terminal—Addition (Revote \$570,000) Expenditures on this project to date were \$1,058,050.62. Contracts: (a) Charles Duranceau, Ltée., \$3,080,358.79, for con- struction of an addition and alterations; payments, \$487,359.68; (b) Dominion Bridge Co., Limited, \$502,000, for supply and erection of structural steel; payments, \$264,303. J. J. Perrault received \$12,000 for plans and specifications, etc.; to date, \$108,000. Claimants who received compensation arising out of expropriation of property were as follows: A. Froio, \$3,288.50; Peter Goodman, \$4,950; E. Papadakis, Limited, \$30,000.	1,200,000 00	1,200,000 00	803,987 68
Montreal—St. Henri Postal Station—Further amount required to complete Site purchased from Paul Bessette, \$55,000; Jacques M. Morin received \$9,750 for plans and specifications.	225,000 00	225,000 00	65,438 64
Montreal—Youville Postal Station (Revote \$100,000) Maurice Payette received \$3,009.60 for plans and specifications.	375,000 00	375,000 00	3,938 48
Noranda—Public Building Negotiations for purchase of site not completed.	70,000 00	70,000 00	655 00
Phillipsburg—Customs and Immigration Buildings (Revote \$25,000) This project has been abandoned.	50,000 00	50,000 00	200 00
Port Alfred—Public Building Contract: A. Pratte, Inc., \$77,755; no payments.	25,000 00	25,000 00	
Princeville—Public Building (Revote \$25,000) Contract: A. Pratte, Inc., \$77,755; no payments.	75,000 00	75,000 00	149 12
Quebec—Marine Stores Building Contract: Emile Frenette, Ltée., \$391,317; no payments.	200,000 00	200,000 00	406 15
Quebec—Savard Park Hospital—New Heating Plant Contract: Magloire Cauchon, Ltée., \$159,387.60; payments, \$43,047.36. W. R. Caron received \$405.60 for supervision of mechanical and electrical installations.	200,000 00	200,000 00	45,185 93
Quebec—Sillery Postal Station Plans and specifications not completed.	25,000 00	25,000 00	50 00
Rimouski—Public Building (Revote \$75,000) Plans and specifications not completed.	450,000 00	450,000 00	1,147 84
Roberval Public Building—Addition and alterations (Revote \$25,000) Negotiations for purchase of site not completed.	85,000 00	85,000 00	275 00
Rock Island Customs and Immigration Buildings Selection of suitable site not made.	60,000 00	60,000 00	5,169 34

	Estimates	Allotments	Expenditures
St. Felicien—Public Building (Revote \$35,000)	80,000 00	80,000 00	68,605 79
Contract: Joachim Larouche & Louis Dallaire, \$78,925.50; payments, \$66,385.76.			
St. Jerome—Public Building (Revote \$75,000)	425,000 00	425,000 00	277,084 36
Contract: G. Archambault, Ltée., \$379,643.80; payments, \$273,628.80. Louis Nicholas received \$3,420.36 for supervision.			
St. Raymond Public Building—Addition and alterations (Revote \$20,000)	35,000 00	35,000 00	31,405 71
Contract: A. Daris, \$30,654.52; payments, \$30,154.52.			
Ste. Therese de Blainville—Public Building—Addition and alterations—To complete	45,000 00	45,000 00	37,583 91
Total expenditures on this project were \$62,537.46.			
Contract (1949-50): Alphonse Gratton, Inc., \$60,632; payments, including final payment, \$36,632.			
Sherbrooke—Public Building (Revote \$330,000)	675,000 00	675,000 00	147,845 71
Expenditures on this project to date were \$570,272.56.			
Contract (1949-50): C. Emile Morissette, Ltée., \$159,274.41; payments, \$113,996.70; to date, \$148,196.70. Payment of \$13,356.77 was made to the City of Sherbrooke for lowering existing street grade; to date, \$29,192.43. Wilfrid Gregoire received \$15,000 for plans and specifications, etc.; to date, \$53,002.99.			
Three Rivers Public Building—Addition—To complete	530,000 00	530,000 00	335,384 94
Expenditures on this project to date were \$739,384.94.			
Contract (1949-50): Romeo Martel, \$777,380.60; payments, \$324,477.52; to date, \$705,525.50. J. L. Caron received \$10,907.42 for plans and specifications; to date, \$37,619.75.			
Val d'Or—Public Building—To complete	40,000 00	40,000 00	33,423 53
Total expenditures on this project were \$281,510.12.			
Contract (1949-50): Alphonse Gratton, Inc., \$252,645.62; payments, including final payment, \$32,037.06.			
	10,218,000 00	10,218,000 00	4,401,603 41
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	1,317,999 00	1,317,999 00	
	<u>\$8,900,001 00</u>	<u>\$8,900,001 00</u>	<u>\$4,401,603 41</u>

Votes 297, 735 and 611 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Ontario

	Estimates	Allotments	Expenditures
Agincourt—Public Building	17,000 00	17,000 00	9,557 10
Total expenditures on this project were \$17,002.95.			
Contract (1949-50): C. A. Smith Contracting Co., Limited, \$16,734.60; payments, including final payment, \$9,557.10.			
Barrie—Public Building (Revote \$150,000)	200,000 00	200,000 00	40,702 60
Site purchased from the Public School Board of the Town of Barrie, \$40,000.			
Beamsville—Public Building (Revote \$25,000)	125,000 00	125,000 00	90 00
Negotiations for purchase of site not completed.			
Belleville—Public Building (Revote \$100,000)	200,000 00	90,000 00	340 00
This project has been abandoned.			
Bowmanville—Improved accommodation for the Postal Service (Revote \$25,000)	45,000 00	45,000 00	
Brockville—Improved accommodation for Government Services	100,000 00	100,000 00	
Plans and specifications not completed.			
Burlington Public Building—Addition and alterations (Revote \$25,000)	50,000 00	50,000 00	34,356 63
Contract: Orval Easton, \$47,057; payments, \$32,458.05.			

	Estimates	Allotments	Expenditures
Chapleau—Public Building—To complete (Revote \$36,500) Total expenditures on this project were \$152,983.25. Contract (1949-50): Hill-Clark-Francis, Limited, \$144,947; payments, including final payment, \$30,381.10.	40,000 00	40,000 00	31,386 41
Chatham—Public Building (Revote \$150,000) Site purchased from the Board of School Trustees of the City of Chatham, \$200,000.	350,000 00	225,000 00	201,399 45
Colborne—Public Building (Revote \$25,000)	40,000 00	40,000 00	
Cornwall—Public Building Site purchased from the Religious Hospitalers of St. Joseph of Cornwall, \$125,000.	200,000 00	200,000 00	126,148 42
Delhi—Public Building—To complete Total expenditures on this project were \$126,722.20. Contract (1949-50): Pilkey-Noble Construction Co., Limited, \$120,308.15; payments, including final payment, \$24,024.58.	50,000 00	50,000 00	24,909 08
Englehart—Public Building Fergus Public Building—Addition and alterations—To com- plete Expenditures on this project to date were \$99,721.23. Contract (1949-50): Pilkey-Noble Construction Co., Limited, \$108,124.10; payments, \$78,734.38; to date, \$95,394.28.	25,000 00 50,000 00	25,000 00 95,000 00	60 00 81,690 53
Fort Erie Public Building—Addition and alterations—To complete (Revote \$60,000) Expenditures on this project to date were \$95,715. Contract (1949-50): Robertson Construction & Engineer- ing Co., Limited, \$139,815.10; payments, \$76,159.95; to date, \$92,151.65.	140,000 00	140,000 00	78,191 34
Fort William Customs Building—Alterations and improve- ments (Revote \$25,000) Contract: Claydon Co., Limited, \$58,275.89; payments, \$24,283.28.	75,000 00	75,000 00	24,792 86
Geraldton—Public Building—To complete Total expenditures on this project were \$135,209.01. Contract (1949-50): Geraldton Millworks, \$129,600.21; pay- ments, including final payment, \$15,463.23.	20,000 00	20,000 00	15,496 15
Hamilton—Office Building (Revote \$135,000) Expenditures on this project to date were \$249,049.87. Hugh D. Robertson received \$33,607.20 for plans and specifications.	300,000 00	255,000 00	33,665 05
Kingston—Customs Building—Addition and alterations ... Negotiations for purchase of site not completed.	50,000 00	50,000 00	
Kingston—Public Building (Revote \$25,000) This project has been abandoned.	150,000 00	150,000 00	1,041 30
Kingston—Post Office Building This project has been abandoned.	150,000 00	150,000 00	
Little Current—Public Building—To complete (Revote \$55,500) Total expenditures on this project were \$185,285.34. Contract (1949-50): C. G. Carrington Construction Co., \$181,715.05; payments, including final payment, \$50,444.86.	60,000 00	60,000 00	51,314 86
London—Alterations to postal accommodation in C.N.R. Station London—Purchase of building to accommodate the Depart- ment of National Revenue Building purchased from J. Ronald Mills and Westmount Realties Company, \$600,000, less \$1,888.80, being the former owner's share of estimated taxes for the current year.	25,000 00 605,000 00	25,000 00 605,000 00	680 85 598,286 20
Markdale—Public Building Niagara Falls—Customs Building (Revote \$25,000) Contract: Robertson Construction & Engineering Co., Limited, \$371,668.92; payments, \$97,357.22.	25,000 00 310,000 00	25,000 00 310,000 00	99,401 61

	Estimates	Allotments	Expenditures
North Bay—Public Building and Site (Revote \$60,000) .. Negotiations for purchase of site not completed.	125,000 00	125,000 00	722 76
Oshawa—Public Building Plans and specifications not completed.	250,000 00	250,000 00	
Ottawa—Accommodation for National Film Board James P. Keith and Associates received \$11,919.60 for plans and specifications. Contract: Taggart Construc- tion, Limited, \$5,266.23, for film vault and instrument houses; payments, \$3,848.73.	300,000 00	300,000 00	16,951 33
Ottawa—Additions to sites on Booth and LeBreton Streets Expenditures on this project to date were \$472,982.21. Site purchased from: (a) Guiseppi Anthony Briglio, \$11,000; Clayton J. E. Burnside, \$10,500; Canadian National Railways, \$3,000; Rodolpho Capogreco and Vincent Capogreco, \$5,000; Eugenio Chiarelli, \$37,000 (including advance payment of \$20,000 in 1949-50); Mrs. Stella Coste and Mary Vido, \$7,975; Jeremiah Creppin, \$6,775; Carmel Diodato, \$6,000; Albertine Giroux, \$4,500; William C. Jarvis, \$12,500; Laurier Lalonde, \$3,200; Milton La Salle, \$4,410; Harold W. Loughran, \$12,500; Charles J. Orifice, \$7,000; Eugene Albert Parson and Jean Victoria Parson, \$6,400; Anna Pooke, \$13,200; Alexander Pronkowsky and Doris Pronkowsky, \$5,250; Adele Renaud and Felix Renaud, \$10,000; Mary Sablosky and Joseph Sablosky, \$5,000; Supertest Petroleum Cor- poration, \$30,000; (b) advance payments made to: Anghela Bohatyretz, \$5,000; Samuel Pantalone, \$4,000.	300,000 00	300,000 00	192,505 76
Ottawa—Addition to Physical Metallurgy Laboratory Expenditures on this project to date were \$33,704.27. Contracts: (a) A. Lanctot Construction Company, \$7,225.90, construction of annex to Building "C"; pay- ments, \$3,204; (b) Ross-Meagher, Limited, \$249,675, addition and alterations to Building "D"; payments, \$11,700.	370,000 00	370,000 00	15,393 37
Ottawa—Advance payment on expropriated property on Wellington Street Harold G. Vail, advance payment, \$125,000.	150,000 00	150,000 00	125,025 00
Ottawa—Building for Department of Veterans Affairs (Re- vote \$800,000) Expenditures on this project to date were \$695,016.85. Contract: Angus Robertson, Limited, \$5,192,304.74, con- struction of East Building; payments, \$278,955. Allward and Gouinlock received \$70,663.68 for plans and speci- fications, etc.; to date, \$245,663.68. Taggart Construction, Limited, received \$3,094.84 for maintenance of site, etc.	1,000,000 00	1,000,000 00	354,052 52
Ottawa—Central Experimental Farm—Alterations and im- provements to Science Service Building (Formerly known as Records Storage Building) Total expenditures on this project were \$392,819.87. Contract (1948-49): Thomas Fuller Construction Co., Limited, \$392,419.87; final payment, \$52,675.70.	83,000 00	83,000 00	53,075 70
Ottawa—Central Experimental Farm—Insecticide Building (Revote \$35,000) Contract: M. J. Sulpher & Sons, Limited, \$117,360.59; payments, \$70,739.20.	120,000 00	120,000 00	70,798 60
Ottawa—Central Heating Plant—Addition, alterations and improvements Expenditures on this project to date were \$24,322.33. Contracts: (a) Canadian Comstock Co., Limited, \$291,070, supply and installation of steam generating units, etc.; no payments; (b) Canadian Fairbanks-Morse Co., Limited, \$10,427.50, supply and installation of boiler feed pumps, etc.; no payments; (c) Jeffrey Manufac- turing Co., Limited, \$86,052.75, supply and installation of coal handling equipment; no payments; (d) Taylor Engineering and Construction Co., Limited, \$38,249,	250,000 00	250,000 00	13,504 75

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
supply and installation of ash handling equipment; no payments. H. H. Angus and Associates, Limited, received \$12,776.70 for plans and specifications; to date, \$14,746.90.			
Ottawa—Chemical Laboratory Building for Department of Mines and Technical Surveys	50,000 00	49,287 43	
This project has been abandoned.			
Ottawa—Departmental Office Building (Revote \$200,000) ..	600,000 00	955,000 00	936,702 19
Expenditures on this project to date were \$1,664,629.24.			
Contracts: (a) Anglin-Norcross Ontario, Limited, \$5,889,000, erection and completion of the superstructure; payments, \$55,594.12; (b) Dominion Structural Steel, Limited, \$621,306, supply and erection of steel works; payments, \$373,500; (c) Foundation Company of Ontario, Limited, \$226,229.83, excavation, etc.; payment in full; (d) Thomas Fuller Construction Co., Limited, \$656,006.90, construction of a power plant building; payments, \$111,393. Ross, Patterson, Townsend and Fish received \$168,964.19 for plans and specifications, etc.; to date, \$227,352.19.			
Ottawa—Share of contribution towards water main to R.C.A.F. Station, R.C.M.P. Barracks and National Research Council	80,000 00	80,000 00	12,845 63
This payment was made to the City of Ottawa.			
Ottawa—East Block—Improvements—To complete	386,000 00	386,000 00	204,248 05
Expenditures on this project to date were \$825,383.85.			
Contracts: (a) (1948-49) cost plus fees amounting to \$11,300 on \$161,300, plus 6 per cent on additional expenditure up to \$625,000, plus 5 per cent on expenditure over \$625,000; Doran Construction Co., Limited, \$1,000,000; payments, \$201,731.88; to date, \$815,565.05; (b) Otis Elevator Company, Limited, \$27,650, supply and installation of south elevator; no payments.			
Ottawa—Fuel Research Laboratory—Alterations and improvements—To complete (Revote \$30,000)	50,000 00	50,712 57	50,712 57
Total expenditures on this project were \$72,972.29.			
Contract (1949-50): H. Dagenais, \$72,782.37; payments, including final payment, \$50,712.57.			
Ottawa—Improvements to heating in Woods and Canadian Buildings—To complete (Revote \$15,000)	40,000 00	40,000 00	39,940 92
Expenditures on this project to date were \$107,370.15.			
Contracts: (a) (1948-49) E. Leonard and Sons, Limited, \$60,103, supply and installation of new boilers; payments, \$18,924.45; to date, \$59,703; (b) (1949-50) Wilfrid D. St. Cyr, \$45,733.01, piping; payments, including final payment, \$21,016.47.			
Ottawa—Laboratory accommodation for Department of Mines and Technical Surveys—To complete (Revote \$60,000)	110,000 00	110,000 00	109,747 10
Total expenditures on this project were \$166,583.06.			
Contract (1949-50): H. Dagenais, \$133,341.81; payments, including final payment, \$107,872.71.			
Ottawa—Langevin Block—Improvements to heating	50,000 00	50,000 00	102 43
Tenders not called.			
Ottawa—Mechanical Shop and Stores Building for Department of Mines and Technical Surveys (Revote \$50,000) ..	450,000 00	450,000 00	284,223 01
Contract: Ross-Meagher, Limited, \$411,223; payments, \$282,598.20.			
Ottawa—Mines and Technical Surveys Buildings on Booth Street—Improvements to heating	65,000 00	65,000 00	46,621 80
Contract: Edge, Limited, \$61,844; payments, \$46,530.			
Ottawa—New Supreme Court Building—Rehabilitation, completion and furnishing (Revote \$200,000)	300,000 00	300,000 00	124,783 90
Expenditures on this project to date were \$339,242.74.			
Contracts: (a) (1949-50) cost plus fee of \$1,500; Doran Construction Co., Limited, \$11,482.62; repairs to granite walks, steps, etc.; final payment, \$4,547.25; (b) C. J.			

	Estimates	Allotments	Expenditures
Dryden Co., Limited, \$29,420.70, plumbing repairs; payment in full; (c) (1949-50) G. T. Green, Limited, \$12,573.66, painting, etc.; payments, \$5,306.30; to date, \$10,018.90. E. Cormier received \$5,589.06 for plans and specifications; to date, \$15,022.35. Other payments were made to: Art Woodwork, Limited, furniture and furnishings, \$23,212.60; to date, \$86,726.29; B.B. Electric Co., Limited, electrical work, \$7,666; to date, \$44,707.77; Philippe Beaubien & Cie., electric fixtures, \$5,410.26; to date, \$17,121.21; Henry Morgan & Co., Limited, furniture, etc., \$1,594.88; to date, \$38,969.05; John C. Preston, Limited, furniture, \$20,675.75; to date, \$28,690.75. Sundry repairs, furniture and furnishings cost \$21,361.10.			
Ottawa—Prime Minister's Residence—Repairs, alterations, improvements and furnishings	380,000 00	405,000 00	358,298 10
Expenditures on this project to date were \$535,622.23.			
Contract (1949-50), cost plus fixed fee of \$10,000 on expenditure up to \$168,000, plus 5 per cent on additional expenditures, such latter fee not to exceed \$4,475: Alex I. Garvoek, Limited, \$271,975; payments, \$206,719.36; to date, \$231,518.54. Allward and Gouinlock received \$15,864.76 for plans and specifications, etc.; to date, \$20,864.76. The Federal District Commission received \$38,606.26 for planting, sodding and grading, etc., of the grounds. Furniture and furnishings cost \$96,626.42.			
Ottawa—Royal Canadian Mint—Addition and alterations (Revote \$50,000)	250,000 00	250,000 00	56,486 06
Expenditures on this project to date were \$57,486.06.			
Contracts: (a) George A. Crain and Sons, Limited, \$20,796.65, alterations to second floor; payment in full; (b) M. J. Sulpher and Sons, Limited, \$397,276, construction of addition and alterations; payments, \$34,700.22.			
Ottawa—Site for Departmental Buildings—Improvements and services	350,000 00	350,000 00	162,749 58
Contract: Moise Rivest \$211,302.24, construction of sewerage and water distribution system, etc., payments, \$146,668.35. Dineen, Philips and Roberts received \$15,693.97 for engineering design re sewers, water mains, etc.			
Ottawa—Sound reinforcement system for the House of Commons	30,000 00	30,000 00	546 52
Ottawa—Storage accommodation at Uplands Airport (Revote \$25,000)	100,000 00	100,000 00	94 32
Contract: M. J. Sulpher and Sons, Limited, \$116,710; no payments.			
Ottawa—Storage Building in Tunney's Park Development ..	500,000 00	500,000 00	311,394 51
Contract: Thomas Fuller Construction Co., Limited, \$473,728.19; payments, \$308,467.43. Ross, Patterson, Townsend and Fish received \$2,536.26 for architect's fees.			
Ottawa—Towards accommodation for Department of Mines and Technical Surveys	50,000 00	50,000 00	
Requirements for this project not decided upon.			
Ottawa—Victoria Memorial Museum—Alterations; repairs and improvements	105,000 00	105,000 00	35,900 08
Contracts: (a) George A. Crain and Sons, Limited, \$11,973.90, carpentry work, etc., payments, \$8,364.51; (b) Fred A. Wilson Contracting Co., Limited, \$21,474, rewiring lighting system; payment in full. Other repairs were carried out at a cost of \$5,964.30.			
Pembroke—Public Building (Revote \$100,000)	150,000 00	150,000 00	15,931 86
Site purchased from Hugo TerMarsch, \$15,000.			
Peterborough—Public Building (Revote \$100,000)	200,000 00	200,000 00	27,827 33
W. and W. R. L. Blackwell and Craig received \$27,600 for plans and specifications.			

DEPARTMENT OF PUBLIC WORKS

V—27

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Pieton Public Building—Addition and alterations—To complete	75,000 00	110,000 00	92,356 21
Contract: H. J. McFarland Construction Co., Ltd., \$100,894.81; payments, \$90,060.21.			
Port Arthur—Public Building (Revote \$50,000)	600,000 00	600,000 00	215,810 85
Expenditures on this project to date were \$317,253.31.			
Contract: Hill-Clark-Francis, Limited, \$994,700; payments, \$174,563.01. F. W. Watt received \$39,267.42 for plans and specifications, etc.			
Port Colborne Public Building—Addition and alterations (Revote \$26,000)	55,000 00	55,000 00	38,027 39
Contract: Joseph Grassie, Jr., \$53,875; payments, \$35,484.77.			
Ridgeway—Public Building	35,000 00	35,000 00	50 00
St. Thomas—Public Building (Revote \$75,000)	200,000 00	45,000 00	
Simcoe—Public Building	50,000 00	50,000 00	
Negotiations for purchase of site not completed.			
Southampton—Public Building	25,000 00	25,000 00	
South Porcupine—Public Building (Revote \$75,000)	125,000 00	125,000 00	58,282 97
Contract: Geo. E. Knowles, Limited, \$140,062; payments, \$56,902.23.			
Sudbury—Public Building Site	165,000 00	165,000 00	2,759 17
Negotiations for purchase of site not completed.			
Tecumseh—Public Building (Revote \$50,000)	85,000 00	85,000 00	66,124 10
Total expenditures on this project were \$70,961.01.			
Contract (1949-50): Meyns Construction Company, \$66,938.50; payments, including final payment, \$62,585.20.			
Terrace Bay—Public Building (Revote \$25,000)	125,000 00	125,000 00	82,624 41
Contract: Hill-Clark-Francis, Limited, \$116,754.70; payments, \$81,285.48.			
Tillsonburg—Public Building	25,000 00	25,000 00	225 00
Timmins—Public Building (Revote \$50,000)	200,000 00	200,000 00	
This project has been abandoned.			
Toronto—Building for Unemployment Insurance Commission	200,000 00	200,000 00	
Negotiations for purchase of site not completed.			
Toronto—Postal Station "D"—Addition and alterations (Revote \$25,000)	55,000 00	55,000 00	145 00
Plans and specifications not completed.			
Toronto—Postal Station "E"	100,000 00	100,000 00	10,554 00
Robert R. Moffat received \$10,476 for plans and specifications.			
Toronto—Postal Station on St. Clair Avenue (Revote \$93,000)	200,000 00	200,000 00	50,748 11
Charles B. Dolphin received \$50,000 for plans and specifications.			
Toronto—Public Building in Danforth District	50,000 00	25,000 00	
Toronto—Weston Postal Station—Addition and alterations	50,000 00	50,000 00	
Plans and specifications not completed.			
Welland Public Building—Addition, fittings and improvements—To complete (Revote \$150,000)	387,000 00	387,000 00	253,444 29
Expenditures on this project to date were \$346,255.45.			
Contract (1949-50): R. Timms Construction & Engineering, Limited, \$457,078.92; payments, \$250,668.29; to date, \$343,057.08.			
Windsor—Accommodation for Unemployment Insurance Commission	100,000 00	100,000 00	75,688 58
Site purchased from William D. Conklin, \$75,000.			
Windsor—Addition and alterations to Walkerville Postal Station	25,000 00	25,000 00	242 82
	13,578,000 00	13,578,000 00	6,021,779 09
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	1,966,999 00	1,966,999 00	
	<u>\$ 11,611,001 00</u>	<u>\$ 11,611,001 00</u>	<u>\$ 6,021,779 09</u>

Votes 298 and 736 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Manitoba

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Beausejour Public Building—Addition and alterations (Revote \$25,000)	55,000 00	55,000 00	34,508 27
Contract: R. Sigurdson, \$37,420; payments, \$32,332.50.			
Boissevain—Customs and Immigration Buildings	160,000 00	140,000 00	
This project has been abandoned.			
Boissevain Public Building—Addition and alterations	30,000 00	36,000 00	30,690 97
Contract: Wyatt Construction Co., Limited, \$38,441.50; payments, \$29,096.09.			
Brandon New Public Building—Addition and alterations (Revote \$50,000)	150,000 00	110,000 00	
This project has been abandoned.			
Dauphin—Public Building	50,000 00	50,000 00	7,136 41
Site purchased from: the Pentecostal Assemblies of Canada, \$4,000; the United Church of Canada, \$3,000.			
Emerson—Buildings for Customs and Immigration (Revote \$25,000)	140,000 00	134,000 00	
Negotiations for purchase of site not completed.			
Flin Flon—Public Building—To complete (Revote \$124,000)	190,000 00	230,000 00	188,790 50
Expenditures on this project to date were \$231,591.10.			
Contract (1949-50): P. W. Graham & Sons, Limited, \$237,616.65; payments, \$185,538.79; to date, \$200,225.37.			
Grandview—Public Building (Revote \$47,500)	80,000 00	100,000 00	88,880 14
Contract: Peter Leitch Construction, Limited, \$97,196.07; payments, \$86,130.			
Killarney—Public Building (Revote \$25,000)	80,000 00	80,000 00	12,281 39
Contract: Peter Leitch Construction, Limited, \$99,967.48; payments, \$11,115.			
Pine Falls—Public Building—To complete	35,000 00	35,000 00	21,425 59
Total expenditures on this project were \$115,656.66.			
Contract (1949-50): Bird Construction Co., Limited, \$105,710.63; final payment, \$16,173.56. Alterations carried out by the contractor cost \$4,239.87.			
Roblin Public Building—Addition and alterations	40,000 00	40,000 00	
Shoal Lake—Public Building (Revote \$25,000)	80,000 00	80,000 00	5,280 63
Site purchased from Mrs. Alice Victoria Findlay, \$5,000.			
Steinback—Accommodation for Postal Service	50,000 00	50,000 00	100 00
Negotiations for purchase of site not completed.			
Swan River—Accommodation for the Postal Service (Revote \$25,000)	75,000 00	75,000 00	3,807 98
Site purchased from the United Church of Canada at Swan River, \$3,500.			
Contract: W. C. Wells Construction Co., Limited, \$180,604; no payments.			
Winnipeg—Postal accommodation at Canadian National Railways Station	65,000 00	65,000 00	555 88
Plans and specifications not completed.			
Winnipeg—Public Building (Revote \$100,000)	250,000 00	250,000 00	60,018 50
Expenditures on this project to date were \$229,417.23.			
Site purchased from McColl-Frontenac Oil Co., Limited, \$60,000.			
	<u>1,530,000 00</u>	<u>1,530,000 00</u>	<u>453,476 26</u>
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	90,000 00	90,000 00	
	<u>\$1,440,000 00</u>	<u>\$1,440,000 00</u>	<u>\$ 453,476 26</u>

Votes 299 and 737 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Saskatchewan

	Estimates	Allotments	Expenditures
Balcarres—Public Building (Revote \$25,000)	50,000 00	50,000 00	5,190 72
Site purchased from the estate of Charles W. Grisdale, \$4,900.			
Biggar—Public Building	50,000 00	50,000 00	
This project has been abandoned.			
Eston—Public Building (Revote \$21,500)	75,000 00	75,000 00	60,487 93
Expenditures on this project to date were \$64,048.21.			
Contract: Shoquist Construction, Limited, \$78,656.90; payments, \$58,713.63.			
Fort Qu'Appelle—Public Building	50,000 00	100,000 00	57,022 43
Contract: Harvey Lunam Construction Company, \$130,524; payments, \$56,959.38.			
Humboldt Public Building—Addition and alterations	42,000 00	42,000 00	
Ituna—Public Building (Revote \$36,000)	81,000 00	81,000 00	55,224 87
Site purchased from the Village of Ituna, \$4,000.			
Contract: Piggott Construction Company, \$75,207.45; payments, \$49,307.03.			
Langenburg—Public Building (Revote \$33,000)	80,000 00	88,000 00	87,801 77
Total expenditures on this project were \$90,101.77.			
Contract: Harvey Lunam Construction Company, \$85,674; payment in full.			
Melfort Public Building—Addition and alterations (Revote \$35,000)	60,000 00	60,000 00	2,737 40
Site purchased from Irving Levitt, \$2,515.90. Contract: Hartmier Construction, \$50,212; no payments.			
Moose Jaw Public Building—Addition and alterations (Revote \$35,000)	75,000 00	25,000 00	
This project has been abandoned.			
Moosomin—Public Building	50,000 00	50,000 00	45,760 52
Site purchased from the Town of Moosomin, \$1,500.			
Contract: Piggott Construction Company, \$136,822.44; payments, \$43,882.06.			
North Portal—Building for Customs and Immigration (Revote \$90,000)	185,000 00	185,000 00	71 18
Plans and specifications not completed.			
Prince Albert Public Building—Addition and alterations—To complete (Revote \$56,100)	95,000 00	104,997 51	104,997 51
Total expenditures on this project were \$433,935.56.			
Contract (1949-50): Harvey Lunam Construction Company, \$129,087.40; payments, including final payment, \$102,392.85.			
Regina—Accommodation for the Taxation Division of the Department of National Revenue (Revote \$162,000)	300,000 00	292,000 00	533 53
Expenditures on this project to date were \$37,961.05.			
Regina—Postal accommodation (Revote \$40,000)	50,000 00	50,000 00	
Plans and specifications not completed.			
Regina—Postal accommodation at Airport	40,000 00	40,000 00	
Regina—Accommodation for Unemployment Insurance Commission (Revote \$75,000)	140,000 00	140,000 00	74,684 64
Site and parking space purchased from the City of Regina, \$7,715 and \$2,405 respectively.			
Contract: Harvey Lunam Construction Company, \$206,573.69; payments, \$62,496.27.			
Regina—Weights and Measures Building—Addition and alterations	20,000 00	20,000 00	
Rosetown—Public Building—To complete (Revote \$53,000)	55,000 00	55,000 00	46,249 04
Total expenditures on this project were \$153,685.82.			
Contract (1949-50): Piggott Construction Company, \$142,271.34; payments, including final payment, \$45,604.21.			
Saltecoats—Purchase of and alterations to Building for Postal Purposes (Revote \$5,500)	6,500 00	6,500 00	75 71
Saskatoon—Accommodation for Department of Trade and Commerce	50,000 00	50,000 00	
Plans and specifications not completed.			

	Estimates	Allotments	Expenditures
Saskatoon—Purchase, additions and alterations to London Building for Department of Veterans Affairs	175,000 00	175,000 00	131,100 00
The London Building was purchased from the Georgia Investment Company, Limited, \$130,000.			
Shaunavon—Purchase of and alterations to building to accommodate Post Office and Royal Canadian Mounted Police	30,000 00	30,000 00	21,413 03
Building purchased from T. J. E. Campbell, \$21,000.			
Swift Current Public Building—Addition and alterations (Revote \$25,000)	40,000 00	40,000 00	225 00
Tisdale Public Building—Addition and alterations (Revote \$25,000)	50,000 00	50,000 00	48,099 87
Contract: Harvey Lunam Construction Company, \$46,147; payment in full.			
Weyburn Public Building—Addition and alterations (Revote \$25,000)	75,000 00	75,000 00	
Plans and specifications not completed.			
Supplement as approved by Treasury Board (transfer from Votes 356 and 755)	9,997 51		
	1,934,497 51	1,934,497 51	741,675 18
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	89,500 00	89,500 00	
	<u>\$1,844,997 51</u>	<u>\$1,844,997 51</u>	<u>\$ 741,675 18</u>

Votes 300 and 738 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Alberta

	Estimates	Allotments	Expenditures
Banff—Public Building (Revote \$25,000)	125,000 00	125,000 00	125 00
Plans and specifications not completed.			
Bonnyville—Public Building (Revote \$25,000)	85,000 00	85,000 00	43,330 24
Expenditures on this project to date were \$49,530.24.			
Contract: James C. Haddow, \$143,000; payments, \$41,714.10.			
Brooks—Public Building	100,000 00	100,000 00	347 44
Contract: Hornstrom Brothers, \$161,478; no payments.			
Calgary—Federal Building—Improvements to lighting	35,000 00	35,000 00	23,178 00
Contract: North West Electric Co., Limited, \$33,985; payments, \$22,939.87.			
Calgary—Northern Electric Building—Repairs and improvements	120,000 00	120,000 00	46,779 13
Contract—Bird Construction Co., Limited, \$53,240.60; payments, \$46,544.40.			
Calgary—Weights and Measures Building—Addition and alterations	20,000 00	20,000 00	40 20
Carway—Customs and Immigration Building	95,000 00	95,000 00	
Plans and specifications not completed.			
Coutts—Building for Customs and Immigration (Revote \$115,000)	460,000 00	460,000 00	277,464 76
Expenditures on this project to date were \$306,068.49.			
Contract: Bird Construction Co., Limited, \$452,369.24; payments, \$274,311.45.			
Edmonton—Addition and alterations to South Edmonton Postal Station—To complete	17,000 00	17,000 00	11,097 40
Total expenditures on this project were \$74,010.21.			
Contract (1949-50): James C. Haddow, \$72,364; payments including final payment, \$11,097.40.			
Edmonton—Postal Terminal—Including mail handling equipment —To complete (Revote \$116,000)	595,000 00	595,000 00	298,904 48
Total expenditures on this project were \$1,270,551.94.			
Contracts: (a) (1948-49) W. C. Wells Construction Co., Limited, \$1,075,539.37, construction; payments, including final payment,			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
\$188,920.50; (b) Mathews Conveyer Co., Limited, \$92,711, supply and installation of Post Office conveyers and related equipment; payment in full.			
The Canadian National Railways received \$14,127.47 for plans and specifications, etc.; total payments, \$46,281.60.			
Edmonton—Public Building (Revote \$50,000)	500,000 00	500,000 00	132,001 00
G. H. MacDonald received \$130,000 for plans and specifications.			
Edson—Public Building	25,000 00	25,000 00	460 00
Grande Prairie—Public Building (Revote \$50,000)	100,000 00	65,000 00	300 00
Negotiations for purchase of site not completed.			
Leduc—Public Building—To complete (Revote \$50,000)	190,000 00	190,000 00	131,026 70
Contract: Bird Construction Co., Limited, \$156,921; payments, \$128,018.05.			
Lethbridge—Customs Building (Revote \$50,000)	100,000 00	100,000 00	251 10
This project has been abandoned.			
Macleod—Public Building—To complete (Revote \$10,000)	100,000 00	135,000 00	119,668 24
Expenditures on this project to date were \$133,423.17.			
Contract (1949-50): Bird Construction Co., Limited, \$145,083.80; payments, \$117,907.92; to date, \$130,386.42.			
Red Deer—Public Building (Revote \$100,000)	410,000 00	410,000 00	268,728 29
Contract: Hornstrom Brothers, \$376,916.60; payments, \$266,695.97.			
	3,077,000 00	3,077,000 00	1,353,701 98
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	230,000 00	230,000 00	
	<u>\$2,847,000 00</u>	<u>\$2,847,000 00</u>	<u>\$1,353,701 98</u>

Votes 301 and 739 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—British Columbia

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Abbotsford—Public Building—To complete (Revote \$51,000) ...	70,000 00	125,000 00	96,005 51
Expenditures on this project to date were \$106,155.51.			
Contract: Allan & Viner Construction Co., Limited, \$120,676.50; payments, \$92,978.90.			
Cranbrook Public Building—Addition and alterations	50,000 00	50,000 00	
Plans and specifications not completed.			
Douglas—Buildings for Customs and Immigration	120,000 00	120,000 00	623 57
Contract: Beaver Construction Company, \$487,409; no payments.			
Duncan Public Building—Addition and alterations (Revote \$27,000)	35,000 00	35,000 00	30,919 74
Contract: A. V. Richardson, Limited, \$28,691.28; payment in full.			
Haney—Public Building—To complete (Revote \$47,000)	55,000 00	55,000 00	53,605 66
Total expenditures on this project were \$138,514.88.			
Contract (1949-50): C. J. Oliver, Limited, \$120,495.43; payments, including final payment, \$52,637.86.			
Huntingdon—Buildings for Customs and Immigration (Revote \$10,000)	150,000 00	110,000 00	6,949 25
Site purchased from: the Government of the Province of British Columbia, \$110; W. W. Johnston, \$4,300; H. Tingle, \$2,250.			
Kimberley—Public Building	50,000 00	50,000 00	15,135 00
Site purchased from the Consolidated Mining & Smelting Company of Canada, Limited, \$15,000.			
Kingsgate—Customs and Immigration Buildings (Revote \$88,000)	200,000 00	190,000 00	3,333 53
Expenditures on this project to date were \$15,199.85.			
Site purchased from Albert Carter and Anna Carter, \$3,000.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Ladner—Public Building—To complete (Revote \$40,000)	65,000 00	105,000 00	72,988 61
Expenditures on this project to date were \$82,884.			
Contract: Allan & Viner Construction Co., Limited, \$99,387.70; payments, \$70,929.80.			
Nanaimo—Public Building	50,000 00	50,000 00	
Plans and specifications not completed.			
Nelson Public Building—Addition and alterations	75,000 00	75,000 00	175 00
Plans and specifications not completed.			
New Westminster Public Building—Addition, alterations and improvements (Revote \$100,000)	140,000 00	140,000 00	1,020 00
Negotiations for purchase of site not completed.			
North Vancouver—Postal Station—To complete (Revote \$40,000)	47,000 00	47,000 00	44,045 59
Total expenditures on this project were \$273,562.48.			
Contract (1948-49): Dawson & Hall, Limited, \$268,377.27; final payment, \$41,942.76. Dawson & Hall, Limited, received \$1,498.68 for minor installations.			
Ocean Falls—Public Building—To complete	16,000 00	16,000 00	15,793 30
Total expenditures on this project were \$122,712.76.			
Contracts: (a) (1949-50) James L. Galloway, \$112,192.20; final payment, \$11,328.30; (b) Summers Industries, Limited, \$4,465; payment in full.			
Osoyoos—Customs and Immigration Buildings (Revote \$95,000) ..	200,000 00	200,000 00	82,187 34
Site purchased from: (a) A. Newman, \$5,000; (b) advance payment made to Duncan P. Simpson, \$12,000.			
Contract: Geo. D. MacLean & Associates, Limited, \$332,572; payments, \$63,586.93.			
Pacific Highway—Customs Building (Revote \$21,800)	125,000 00	125,000 00	292 04
Contract: Allan & Viner Construction Co., Limited, \$270,992; no payments.			
Penticton Public Building—Addition and alterations	45,000 00	45,000 00	120 66
Prince George—Public Building (Revote \$25,000)	50,000 00	50,000 00	175 00
Negotiations for purchase of site not completed.			
Smithers—Public Building	50,000 00	50,000 00	196 35
Plans and specifications not completed.			
Trail—Public Building	50,000 00	50,000 00	245 00
Negotiations for purchase of site not completed.			
Vancouver—Building for Customs (Revote \$50,000)	400,000 00	400,000 00	26,657 00
Expenditures on this project to date were \$77,106.81.			
C. B. K. Van Norman received \$25,000 for plans and specifications; to date, \$75,000.			
Vancouver—Post Office Building	730,000 00	405,000 00	207,367 18
Expenditures on this project to date were \$327,538.94.			
Site purchased from: (a) Rex Cox, \$9,106.03; Lloyds Bank, Limited, \$1,600; (b) advance payments made to: British Columbia District Telegraph and Delivery Company, Limited, \$35,000; B.C. Motor Transportation, Limited, \$125,000; Journal Investment Company, Limited, \$35,000.			
Vancouver—South Burnaby Postal Station	75,000 00	75,000 00	
This project has been abandoned.			
Vanderhoof—Public Building (Revote \$6,000)	25,000 00	25,000 00	809 48
Vernon—Site for Public Building	25,000 00	25,000 00	13,292 90
Site purchased from Arthur William Tompson, \$13,000.			
Victoria—Addition to office building at Astrophysical Observatory	50,000 00	50,000 00	
Plans and specifications not completed.			
Victoria—Public Building (Revote \$100,000)	500,000 00	770,000 00	751,366 43
Expenditures on this project to date were \$1,118,814.83.			
Contract (1949-50): Northern Construction Company & J. W. Stewart, Limited, \$2,096,312.03; payments, \$742,305.93; to date, \$891,531.82. P. Leonard James received \$9,060.50 for plans and specifications, etc.; to date, \$88,242.55.			
White Rock—Public Building (Revote \$13,000)	130,000 00	140,000 00	133,541 89
Total expenditures on this project were \$165,828.32.			
Contract (1949-50): C. J. Oliver, Limited, \$135,692.39; payments, including final payment, \$131,059.87.			

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Williams Lake—Public Building	90,000 00	90,000 00	
Negotiations for purchase of site not completed.			
	3,668,000 00	3,668,000 00	1,556,846 08
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	302,000 00	302,000 00	
	<u>\$3,366,000 00</u>	<u>\$3,366,000 00</u>	<u>\$1,556,846 08</u>

Vote 302 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Yukon and Northwest Territories

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
White Horse—Public Building (Revote \$50,000)	100,000 00	100,000 00	10,000 00
The payment was made to C. B. K. Van Norman for plans and specifications.			
Yellowknife—Public Building	50,000 00	50,000 00	16 27
Plans and specifications not completed.			
	<u>\$ 150,000 00</u>	<u>\$ 150,000 00</u>	<u>\$ 10,016 27</u>

Votes 303 and 740 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Public Buildings—Generally

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Dominion Immigration Buildings—Repairs, Improvements, etc. . .	165,000 00	165,000 00	123,444 45
The National Harbours Board was paid \$45,000 for maintenance, repairs, renewals, water, electricity and steam heat for quarters occupied at the Halifax Ocean Terminal.			
General repairs and improvements were carried out as follows: Montreal—Immigration Building, \$9,632.40, Pascal Building, \$14,240.69; Winnipeg Immigration Building, \$10,214.22, including \$7,158.44 as payment in full to Kummén-Shipman Electric, Limited, on a contract for improvements to the electrical system; Vancouver Immigration Building, \$15,361.60, including \$7,395 as payment in full to Geo. D. McLennan & Associates, Limited, on a contract for alterations to provide a new kitchen; Victoria Immigration Building, \$5,041; at 15 other points, \$23,954.54.			
Other expenditures were charged to Vote 291 as follows: light and power, \$8,709.15; water, \$2,144.83; heat, \$24,790.48; furniture, \$7,414.15; supplies for caretakers, \$867.04; sundries, \$351.18.			
Dominion Quarantine Stations—Maintenance and repairs	140,000 00	140,000 00	51,441 45
General repairs and improvements to Quarantine Stations were as follows: Halifax Rockhead, \$27,514.26; Quebec Savard Park, \$5,107.22; William Head, \$9,517.72; at 5 other points, \$9,302.25.			
Other expenditures were charged to Vote 291 as follows: Water, \$2,097.19; heat, \$29,373.20; supplies for caretakers, \$6,199.97; sundries, \$1,795.10.			
Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings	500,000 00	500,000 00	463,610 42

	Estimates	Allotments	Expenditures
Salaries of 93 employees, 9 of whom were permanent and 84 temporary, were being paid from this allotment as at March 31, 1951.			
Disbursements were for repairs and improvements to the existing farm buildings. For Central Experimental Farm, Ottawa, the expenditure was \$237,026.10, of which \$82,554 was paid for salaries and wages and \$154,472.10 for materials, etc. For the branch farms, laboratories, etc., the expenditure was \$226,584.32.			
Other expenditures were charged as follows: Vote 290, light and power, \$30,378.66, water, \$12,542.40, heat, \$43,704.39, furniture, \$6,370.09; Vote 291, light and power, \$67,529.61, water, \$3,940.38, heat, \$101,475.16, furniture, \$16,736.61, sundries, \$242.50.			
London, England—Clerk's table for the new British House of Commons (Revote \$9,400)	10,150 00	10,150 00	10,128 46
The Clerk's table was purchased from the Globe Furniture Co., Limited, at a cost of \$10,102.48.			
National Printing Bureau (Revote \$800,000)	1,250,000 00	1,250,000 00	915,644 57
Site purchased from: Oscar Banchini and Rene St. Martin, \$40,000 (including advance payment of \$15,000 in 1949-50); Miss Irene Chartrand, \$9,100; Jean Julien Dupuis, \$26,331.14; Leopold Legault, \$9,000; Alphonse Lesage, \$2,600; Jos. Pilon, Limitée, \$235,000; Theophile Villeneuve, \$8,500; taxes on various properties, paid to the City of Hull, \$1,210.81.			
Contracts: (a) Concrete Construction, Limited: (1949-50) for construction of footings and piers, \$241,989.27; payments, including final payment, \$160,773.27; for construction of concrete structure, \$1,771,219; payments, \$390,015; (b) Miron & Freres, \$238,695.50, for excavation work; final payment, \$2,500; (c) McDougall General Contractors, Limited, received \$3,106 for construction of a culvert. Ernest Cormier received \$36,561.39 for plans and specifications, to date, \$119,531.39. Valuation of property, legal services, etc., cost \$5,946.96.			
	2,065,150 00	2,065,150 00	1,564,269 35
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	55,000 00	55,000 00	
	<u>\$2,010,150 00</u>	<u>\$2,010,150 00</u>	<u>\$1,564,269 35</u>

Vote 304 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000, Newfoundland	300,000 00
Expenditures	\$ 211,556 73

The total expenditures for this service were \$211,751.73, of which \$195 was charged to Vote 312, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 104 buildings. For each of the following buildings the expenditure was \$5,000 or over: St. John's—Buckmaster's Field Buildings Nos. 17, 18 and 19, \$13,831.60; Buckmaster's Field Buildings Nos. 27 and 29, \$17,456.34; Custom House, \$12,842.33, including \$7,875 as payment in full to Horwood Lumber Co., Limited, for alterations; Duckworth Building, \$15,494.89; General Post Office, \$23,146.17; Kenna's Hill Buildings, \$72,717.08, including \$58,585.55 as payment to Horwood Lumber Co., Limited, on a contract of \$59,085.55 for alterations to Building No. 1; Knights of Columbus Building, \$5,755.11.

Vote 305 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000, Maritime Provinces	
Generally	600,000 00
Expenditures	\$ 412,117 86

The total expenditures for this service were \$412,775.61, of which \$657.75 was charged to Vote 312, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 92 buildings in Nova Scotia, 19 in Prince Edward Island and 79 in New Brunswick. For each of the following buildings the expenditure was \$5,000 or over:

Amherst—Canadian Car and Foundry Building, \$6,189.23; Public Building (new), \$6,192.57; Public Building (old), \$6,663.86.

Halifax—Immigration Building, \$7,490.27, including \$7,373 as payment in full to Standard Construction Co., Limited, for alterations to kitchen, etc.; Knights of Columbus Hostel, \$12,787.36, including \$11,627 as payment to Standard Construction Co., Limited, on a contract of \$12,127 for alterations; Navy League Building, \$26,307; Post Office (new), \$36,302.42, including \$12,950 as payment to Foundation Maritime, Limited, on a contract of \$13,250 for alterations to 6th floor and \$9,229 as payment to Standard Construction Co., Limited, on a contract of \$9,529 for alterations to 4th floor; Post Office (old), \$61,840.72, including \$2,974.05 as payment to Arthur and Conn, Limited, on a contract for electrical improvements and \$42,100 as payment in full to Fundy Construction Co., Limited, for metal roof coverings, etc.

Hantsport Public Building, \$5,867.47; Kentville Public Building, \$6,402.08; Springhill Public Building, \$18,699.67, including \$4,774.50 as payment to W. R. MacDonald on a contract of \$20,500 for repairs and improvements, to date, \$18,450; Sydney Old Naval Base, \$16,158.92.

Bathurst Public Building, \$18,744.97, including \$18,140 as payment in full to Bayside Construction Co., Limited, on a contract for alterations, etc.; Fredericton Public Building, \$9,529.16, including \$798 as final payment to Edward T. Moran on a contract for new boilers; Marysville Public Building, \$5,978.88; Sussex Public Building, \$7,700.30.

Vote 306 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000, Quebec..... 1,000,000 00
Expenditures.....\$ 797,514 34

The total expenditures for this service were \$800,930.03, of which \$3,415.69 was charged to Vote 312, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 279 buildings. For each of the following buildings the expenditure was \$5,000 or over:

Acton Vale Public Building, \$5,142.80; Arthabaska Public Building, \$5,046.87; Aylmer Public Building, \$19,089.81, including \$13,468 as payment in full to Ed. Brunet & Son on a contract for repairs; Grand Mere Public Building, \$5,348.75.

Hull: Animal House, Animal Diseases Research Laboratory, \$10,554.44, including \$5,406 as payment in full to A. Lancot Construction Company on a contract for alterations; miscellaneous expenditures on expropriated properties, \$6,180.49; Federal Match Building, \$15,777 as payment in full to Robert Ryan on a contract for improvements; Monette and Theriault premises, \$6,544.61.

Lachine R.C.A.F. Depot, \$27,521.42, including \$6,164.68 as payment in full to Richard and B. A. Ryan, Limited, on a contract (cost plus fixed fee, \$454) for repairs, etc.; Lacolle Customs and Immigration Building, \$9,248.33; Louiseville Public Building, \$11,286.95.

Montreal: Canadian Converters Building, \$10,712, including \$7,489 as payment in full to Mongeau & Robert Cie., Ltée, on a contract for supply and installation of air conditioning equipment; Charpentier, \$5,118.70; Crown Assets Disposal Corporation Building, \$22,352.37; Examining Warehouse (new), \$11,868.85; Examining Warehouse (old), \$22,935.65, including \$4,800 as final payment to B.B. Electric Co., Limited, on a contract of \$12,750 for improved lighting; Forum Building, \$35,330.38, including \$9,372 as payment in full to Edouard Leger on a contract for partitions; Hudson Bay Building, \$6,825.01; Old Inland Revenue Building, \$8,261.44; Pascal Building, \$41,958.02, including \$7,450 as final payment to W. H. Madigan on a contract of \$17,800 for partitions, and \$11,216.70 as payment in full to Northern Electric Co., Limited, on a contract for fluorescent fixtures; Postal Station "H", \$5,447.23; Postal Station, Place d'Armes, \$24,544.76; Postal Station "R", \$5,018.91; Postal Terminal Building, \$10,069.85; Read Building, \$6,671.33; sundry buildings, \$8,468 as payment in full to Brooklyn Cleaning Company on a contract for cleaning windows.

Phillipsburg Customs and Immigration Building, \$5,878.39; Quebec—Citadel, \$13,229.61, Marine Stores Building, \$6,627.81, New Temporary Office Building, \$17,609.74, Postal Terminal Building, \$15,494.92, Post Office (uptown), \$7,863.59; Shawinigan Falls Public Building, \$12,257.83; Sorel Public Building, \$7,877.57.

Vote 307 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$100,000, Ontario..... 1,000,000 00
Expenditures.....\$ 715,552 61

The total expenditures for this service were \$743,218.45, of which \$27,665.84 was charged to Vote 312, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 430 buildings. For each of the following buildings the expenditure was \$5,000 or over:

Belleville Public Building, \$5,042.70; Cobourg Public Building, \$5,081.49; Deseronto Public Building, \$5,018.07; Hamilton Public Building, \$14,846.78; Ingersoll Public Building, \$13,397.39; Kirkland Lake Public Building, \$5,110.89; London—Public Building, \$10,990.98, Westmount Building, \$34,904.94, including \$25,950 as

payment in full to Putherbough Construction Co., Limited, on a contract for partitions; Niagara Falls Post Office, \$5,117.44; North Bay Camp Chippewa Buildings, \$5,160.24; Palmerston Public Building, \$5,837.41; Port Hope Public Building, \$4,485.85, including \$500 as final payment to Bradford-Hoshal, Limited, on a contract of \$25,476 for repairs, etc.; Preston Public Building, \$5,466.11.

Toronto: City Delivery Building, \$13,587.25; Dominion Public Building, \$54,790.61; Johnston Building, \$5,124.91; Post Office (main), \$43,815.93; Postal Station "A", \$29,354.51, including \$200 as final payment to J. O. Dougall, Limited, on a contract of \$42,692.50 for repairs and interior painting; Wilson Building, \$56,396.51, including \$21,027.47 as payment in full to Ellis & Howard, Limited, on a contract for lighting equipment, and \$20,670 as payment in full to Evan S. Martin on a contract for alterations; York Piper Building, \$28,103.67.

Walkerton Public Building, \$5,687.57; Winchester Post Office, \$659.24, including \$390 as final payment to A. Amyot & Fils on a contract of \$30,408 for alterations; Windsor Public Building, \$7,448.80.

Vote 308 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000, Manitoba	225,000 00
Expenditures	\$ 197,481 65

The total expenditures for this service were \$197,867.65, of which \$386 was charged to Vote 312, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 123 buildings. For each of the following buildings the expenditure was \$5,000 or over:

Emerson—Customs and Immigration Building, \$7,429.87, Public Building, \$15,384.62; Morris Public Building, \$5,874.07.

Winnipeg: Baldry Premises, \$9,064.41; Commercial Building, \$10,588.59, including \$9,774 as payment in full to McCaene Electric, Limited, on a contract for improvements to lighting; Dominion Public Building, \$33,281.67; Midtown Building, \$10,886.46; Post Office (main), \$15,124.73; Public Building, \$5,629.78.

Vote 309 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000, Saskatchewan	295,000 00
Expenditures	\$ 208,484 13

Minor repairs and improvements were made to 220 buildings. For each of the following buildings the expenditure was \$5,000 or over: Estevan Public Building, \$5,673.19; Melville Public Building, \$7,554.02; Moose Jaw Public Building, \$5,037.97; Prince Albert Public Building, \$19,673.98; Regina—New Regina Trading Company Building, \$8,429.42, Post Office, \$8,162.38, Public Building, \$23,473.39, including \$14,475.90 as payment in full to North West Electric Co., Limited, on a contract for improvements to lighting; Saskatoon—Post Office (new), \$28,956.59, including \$13,804.70 as payment in full to Saskatoon General Electric Company on a contract for improvements to lighting, Post Office (old), \$5,575.18.

Vote 310 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000, Alberta	250,000 00
Expenditures	\$ 144,270 33

The total expenditures for this service were \$144,349.33, of which \$79 was charged to Vote 312, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 144 buildings. For each of the following buildings the expenditure was \$5,000 or over: Calgary—Blow Building, \$9,559.91, Post Office, \$24,692.38, Traders' Building, \$16,132.17; Edmonton Post Office, \$18,526.30; Edmonton South (Stratheona) Post Office, \$6,352.42; Medicine Hat Public Building, \$6,644.93.

Vote 311 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$50,000, British Columbia	525,000 00
Expenditures	\$ 361,711 21

The total expenditures for this service were \$365,834.27, of which \$4,123.06 was charged to Vote 312, Public Buildings Generally—Repairs, etc. Minor repairs and improvements were made to 210 buildings. For each of the following buildings the expenditure was \$5,000 or over:

Dawson Creek Public Building, \$8,470.43, including \$6,222 as payment in full to McLaughlin & Waugh, on a contract for replacing floor, etc.; Fernie Public Building, \$6,041.24; Kamloops Public Building (new), \$14,905.15, including \$11,500 as payment in full to Carr and Son on a contract for alterations, etc.

Vancouver: Begg Building, \$11,088.41; Examining Warehouse, \$6,447.90; Macaulley, Nicolls, Maitland Building, \$22,557.16, including \$21,669 as payment in full to Geo. D. McLean & Associates, Limited, on a contract for alterations; Post Office (main), \$33,294.09; Postal Station "O" (new), \$9,335.20; Veterans' Office Building, \$6,998.34; Winch Building, \$89,722.17, including \$85,422.50 as payment in full to Allan & Viner Construction Co., Limited, on a contract for alterations.

Victoria: Astrophysical Observatory, \$14,703.38; Belmont Building, \$15,299.91; Public Building, \$11,136.24, including \$6,387 as payment in full to C. J. McDowell Plumbing and Heating, Limited, on a contract for a new boiler, etc.

Vote 312 Dominion Public Buildings—Improvements and repairs and to authorize commitments against future years in the amount of \$200,000, Public Buildings Generally 300,000 00
Expenditures \$ 242,299 29

Expenditures at Ottawa, amounting to \$205,776.95, are referred to under Vote 290.

Expenditures other than at Ottawa are referred to under other votes as follows: Vote 304, \$195; Vote 305, \$657.75; Vote 306, \$3,415.69; Vote 307, \$27,665.84; Vote 308, \$386; Vote 310, \$79; Vote 311, \$4,123.03.

ENGINEERING BRANCH

Vote 313 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	301,885 00	301,885 00	283,147 24
Printing, Stationery and Office Equipment	12,000 00	14,000 00	12,927 14
Travelling Expenses	12,000 00	12,000 00	3,740 25
A Testing Laboratories—Engineering Investigations	12,500 00	12,500 00	11,350 18
B Sundries	14,500 00	12,500 00	9,482 95
	<u>\$ 352,885 00</u>	<u>\$ 352,885 00</u>	<u>\$ 320,647 76</u>

As at March 31, 1951, there were 109 salaried employees being paid from this vote, of whom 54 were permanent and 55 temporary.

A The expenditure was for equipment, materials and supplies, etc., for research work.

B Telegrams cost \$4,766.78 and telephone tolls, \$1,823.55.

Vote 314 Engineering, including salaries of Engineers, Clerks, etc.

	Estimates	Allotments	Expenditures
Salaries	1,021,108 00	1,021,108 00	965,292 94
A Surveys and Inspections	254,000 00	254,000 00	209,673 00
B Test Borings, including Travelling Expenses	42,000 00	42,000 00	40,230 62
C New Plant (including Storage Sheds for Engineering Equipment, Newfoundland)	300,000 00	275,000 00	83,019 51
D Operation and Maintenance of Inspection Boats	39,486 00	39,486 00	23,465 92
Printing, Stationery and Office Equipment	20,000 00	35,000 00	31,678 12
E Sundries	66,500 00	76,500 00	48,208 91
	<u>\$1,743,094 00</u>	<u>\$1,743,094 00</u>	<u>\$1,404,569 02</u>

As at March 31, 1951, there were 286 salaried employees being paid from this vote, of whom 134 were permanent and 152 temporary.

A Surveys, etc., of various harbour works cost \$62,042.84; travelling expenses were \$147,630.16.

- B Test borings amounted to \$43,648.09. The sum of \$3,417.47 was received from other departments and private companies and credited to this allotment.
- C Contract for construction of survey launch, *Hibunga*: Star Shipyard (Mercer's), Limited, \$85,000; payments, \$64,631.68. Construction of 9 pile drivers, etc., for use in Newfoundland, cost \$17,748.72.
- D Expenditures were as follows: Launches, *P.W.D.*, \$2,557.23; *Dixie and Kittiwake*, \$3,977.35; *Shearwater (Terek)*, \$448.57; *Walrondo*, \$12,152.52; *Hilunga*, \$1,655.82; Flicker, *Kittiwake*, \$831.63 and Tug Boat *Gus*, \$1,841.80.
- E Maintenance of district offices, purchase and upkeep of cars, etc., amounted to \$47,712.41.

Vote 315 Dredging, General Superintendence

	Estimates	Allotments	Expenditures
Salaries	14,385 00	15,115 00	15,115 00
Printing, Stationery, Office Equipment, Travelling Expenses, Sundries	2,250 00	2,250 00	1,565 50
Supplement as approved by Treasury Board (transfer from Votes 356 and 755)	730 00		
	<u>\$ 17,365 00</u>	<u>\$ 17,365 00</u>	<u>\$ 16,680 50</u>

As at March 31, 1951, there were 4 permanent salaried employees being paid from this vote.

Votes 316 and 741 Dredging, Newfoundland

	Estimates	Allotments	Expenditures
Wages	19,200 00	19,200 00	14,413 65
A Maintenance, Operation and Rental of Plant	272,000 00	272,000 00	222,468 18
B New Plant	563,000 00	563,000 00	547,481 54
Contract and Day Labour Works, Inspection, Sundries and Contingencies	50,000 00	50,000 00	8,039 26
	<u>\$ 904,200 00</u>	<u>\$ 904,200 00</u>	<u>\$ 792,402 63</u>

The captain and crew of 1 dredge were paid \$11,002.82.

- A Maintenance and operation costs included: board of crew, \$3,162.92; fuel, \$8,008.93; repairs and replacements, \$12,818.66.

J. P. Porter Co., Limited, received \$198,477.67 for rental, etc., of Dredge *General Currie*, Tug *Tanac 258* and 2 steel dump scows, at Bonavista, from April 1, 1950 to March 31, 1951.

- B Contract (1949-50) cost plus fixed fee, \$36,375; Canadian Vickers, Limited, \$581,085, Grab Hopper Dredge; payments, \$544,574.34; to date, \$563,085.

Revenues arising from services provided through the above expenditures amounted to \$3,522 (dredging).

Vote 317 Dredging, Maritime Provinces

	Estimates	Allotments	Expenditures
Salaries and Wages	288,155 00	288,155 00	262,489 12
A Maintenance and Operation	410,150 00	410,150 00	334,899 88
B New Plant	545,000 00	545,000 00	432,546 29
C Contract and Day Labour Works, Inspection, Sundries and Contingencies	450,695 00	450,695 00	223,808 53
	<u>\$1,694,000 00</u>	<u>\$1,694,000 00</u>	<u>\$1,253,743 82</u>

As at March 31, 1951, there were 10 salaried employees being paid from this vote, of whom 7 were permanent and 3 temporary. Captains and crews of 14 dredges and 5 tugs were paid \$237,690.71.

A Maintenance and operation costs included: board of crews, \$48,120.91; fuel, \$75,361.32; repairs and replacements, \$146,938.80; towage, \$5,525; sundries, \$6,249.55.

Contracts of \$5,000 or over:

Contractor	Repairs to floating plant	Amount of Contract	Payments in 1950-51	Payments to date
North Sydney Marine Railway Co., Limited	Scow No. 163	\$ 10,000 00	\$ 3,250 00	\$ 10,000 00 (f)
Pictou Foundry and Machine Co., Limited	Dredge No. 9	24,160 00	6,764 80	24,160 00 (f)
Port Hawkesbury Marine Railway Co., Limited	Scow No. 167	9,300 00	3,441 00	9,300 00 (f)
	Scow No. 167	5,050 00	1,868 50	5,050 00 (f)
	Dredge No. 115	20,515 00	15,693 97	15,693 97
Bruce Stewart & Co., Limited	Tug <i>Frederickton</i>	6,600 00	1,848 00	6,600 00 (f)
Sydney Engineering and Dry Dock Co., Limited	Dredge No. 115	10,860 00	4,018 20	10,860 00 (f)
	Scow No. 162	15,260 00	5,646 20	15,260 00 (f)
	Tug <i>Puquash</i>	12,560 00	10,173 60	10,173 60

(f) Including final payment.

B Contracts: (a) Canadian Vickers, Limited, \$37,940, construction and delivery of 7 steel pontoons for Dredge No. 21; no payments; (b) (1949-50) Pictou Foundry and Machine Co., Limited, \$365,000, construction of steel dipper for Dredge No. 20; payments, including final payment, \$219,000; (c) Saint John Dry Dock Co., Limited, \$448,500, new hull for Dredge No. 5; payments, \$209,159.48.

C Contracts of \$5,000 or over in connection with dredging:

Contractor	Location	Amount of Contract	Payments in 1950-51	Payments to date
Diamond Construction Co., Limited	Arisaig, N.S.	\$ 13,385 68	\$ 13,385 68	\$ 13,385 68 (f)
	Malagash, N.S.	11,941 70	11,941 70	11,941 70 (f)
	Pictou Island, N.S.	5,148 84	5,148 84	5,148 84 (f)
F. W. Digdon & Sons, Limited	Ballantyne's Cove, N.S.	9,450 00	1,890 00	1,890 00
J. P. Porter Co., Limited	Drum Head, N.S.	10,000 00	10,000 00	10,000 00 (f)
	Glace Bay, N.S.	37,645 90	37,645 90	37,645 90 (f)
	LaHave River and Mahone Bay, N.S.	40,622 50	26,358 89	26,358 89
Merrill D. Rawding	Goat Lake (Squid Cove), N.S. .	19,400 00	3,883 37	3,883 37
	Little Harbour, N.S.	14,212 50	618 16	618 16
Denis Leblanc	Botsford, N.S.	11,520 00	2,708 57	2,708 57
	Harshman's Brook, N.B.	8,700 00	3,797 01	7,890 57
	Lower St. Louis, N.B.	5,474 78	5,474 78	5,474 78 (f)
	Richibucto Cape, N.B.	9,040 00	5,851 22	5,851 22
	Cape Bald, N.B.	12,580 00	8,965 43	8,965 43
Felix Michaud	Dalhousie, N.B. (a)	12,338 69	12,338 69	12,338 69 (f)
	Dalhousie, N.B.	26,292 42	9,720 71	26,292 42 (f)
Price Construction Co.	Point Sapin, N.B.	10,976 00	319 63	319 63
Saint John Dredging Co., Limited	Saint John River (Oromocto Shoal), N.B.	11,002 62	11,002 62	11,002 62 (f)

(f) Including final payment.

(a) The New Brunswick International Paper Company contributed \$6,169.34 as its share of the cost of this project and the amount was credited to this vote.

Dredging by local tender at 4 other points cost \$12,211.50. Inspection cost \$9,133.43; other charges were \$3,844.29. Work carried out by day labour at Walton, N.S., cost \$14,332.11; at 32 other points, \$19,405.34.

Vote 318 Dredging, Ontario and Quebec

	Estimates	Allotments	Expenditures
Salaries and Wages	173,514 00	173,514 00	120,236 90
A Maintenance and Operation	240,000 00	240,000 00	199,123 58
B New Plant (Including Restoration of Haulout Facilities at Gaspe, Quebec)	135,000 00	135,000 00	47,879 47

	Estimates	Allotments	Expenditures
C Contract and Day Labour Works, Inspection, Sundries and Contingencies	1,130,750 00	1,112,750 00	€67,241 32
D Wallaceburg (Running Creek)—Contribution towards improvements, the Province of Ontario to bear a like amount		18,000 00	14,133 23
	<u>\$1,679,264 00</u>	<u>\$1,679,264 00</u>	<u>\$1,048,614 50</u>

As at March 31, 1951, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary. Captains and crews of 7 dredges and 3 tugs were paid \$102,391.50.

A Maintenance and operation costs included: board of crews, \$27,187.80; fuel, \$37,119; repairs and replacements, \$100,073.74; towage, \$17,891.38; sundries, \$2,684.99.

Contracts: Toronto Dry Dock Company, Limited, (a) repairs to Scow No. 53, \$13,615; payments, \$10,415.47; (b) repairs to Dredge No. 117, \$20,840; payments, \$3,751.20.

B Contract: Geo. T. Davie & Sons, Limited, \$47,879.47, construction of 2 dump scows; payment in full.

C Contracts of \$5,000 or over in connection with dredging:

Contractor	Location	Amount of Contract	Payments in 1950-51	Payments to date
Bert Dimock	St. Simeon Est and Ruisseau LeBlanc, Que.	\$ 73,863 01	\$ 27,360 64	\$ 73,863 01 (f)
Dimock and McLellan, Reg'd.	Bonaventure, Que.	40,659 75	40,659 75	40,659 75 (f)
Alex. Duranceau, Ltee.	Longueuil,	20,449 48	8,271 45	20,449 48 (f)
Lucien Lachapelle	Contrecoeur, Que.	8,733 35	8,733 35	8,733 35 (f)
	Sorel, Que.	18,507 89	18,507 89	18,507 89 (f)
Marine Industries, Limited	Laval sur le Lac, Oka, St. Placide, Como and Beaconsfield, Que.	112,106 02	45,238 19	112,106 02 (f)
J. P. Porter Co., Limited	Grande Riviere, Que.	29,743 00	29,743 00	29,743 00 (f)
	Port Daniel, Que.	19,327 75	19,327 75	19,327 75 (f)
	Riviere du Loup, Que.	57,246 00	26,535 00	26,535 00
Restigouche Dredging Co.	St. Omer, Que.	14,355 00	3,712 50	7,128 00
Royalmount Construction, Limited	Ste. Anne de Sorel, Que.	39,461 25	13,856 61	13,856 61
Irene Verreault	L'Anse à Beaufils, Que.	30,747 50	20,849 40	20,849 40
	Anse du Cap and Gaspé, Que.	36,536 64	2,417 85	36,267 99
	Barachois de Malbaie, Que. ...	18,900 00	16,329 60	16,329 60
Canadian Carriers, Limited	Bowmanville, Ont.	5,180 40	4,640 40	5,180 40 (f)
H. J. McFarland Construction Co., Limited	Salmon Point, Ont.	10,675 00	10,675 00	10,675 00 (f)
A. B. McLean and Sons, Limited	Sault Ste. Marie, Ont. (a)	48,328 03	48,328 03	48,328 03 (f)
McNamara Construction Co., Limited	Beaverton, Ont.	6,604 40	6,604 40	6,604 40 (f)
	Burlington, Ont.	34,451 78	34,451 78	34,451 78 (f)
	Huntsville, Ont. (b)	32,878 73	32,878 73	32,878 73 (f)
	Owen Sound, Ont.	27,426 63	27,426 63	27,426 63 (f)
	Port Hope, Ont.	30,872 88	30,872 88	30,872 88 (f)
	Toronto (Eastern Channel), Ont.	46,377 24	46,377 24	46,377 24 (f)
Russell Construction Co., Limited	Cobourg, Ont.	36,765 91	36,765 91	36,765 91 (f)
	Kincardine, Ont.	60,782 98	60,782 98	60,782 98 (f)
	Whitby, Ont.	18,800 32	18,800 32	18,800 32 (f)

(f) Including final payment.

(a) Algoma Steel Corporation, Limited, contributed \$25,004.02 as its share of the cost of this project.

(b) The Government of the Province of Ontario contributed \$16,439.36 as its share of the cost of this project.

Dredging by local tender at 17 other points cost \$31,468.51. Inspection cost \$13,988.82 and other charges were \$2,547.52. Work carried out by day labour at Portland, Ont., cost \$6,920.86; at 15 other points, \$13,611.71.

D Paid to the Municipal Corporation of the Township of Chatham, Ont., being one-half the cost of constructing an additional outlet from Running Creek to Chenal Ecarte.

Votes 319 and 742 Dredging, Manitoba, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Salaries and Wages	110,240 00	110,240 00	108,103 16
A Maintenance and Operation	92,000 00	92,000 00	86,420 83
B New Plant (including Shipyard and Haulout Facilities, Northwest Territories)	331,600 00	326,600 00	45,997 03
Contract and Day Labour Works, Inspection, Sundries and Contingencies	5,160 00	10,160 00	5,243 72
	<u>\$ 539,000 00</u>	<u>\$ 539,000 00</u>	<u>\$ 245,764 74</u>

As at March 31, 1951, there were 7 salaried employees being paid from this vote, of whom 3 were permanent and 4 temporary. Captains and crews of 6 dredges and 4 tugs were paid \$89,677.90.

A Maintenance and operation costs included: board of crews, \$17,874.60; fuel, \$17,880.31; towage, \$1,338.85; repairs and replacements, \$47,007.35; sundries, \$2,319.72.

B Contract: Standard Iron & Engineering Works, Limited, \$25,900, steel scow for Dredge No. 251; no payments.

Equipment and materials purchased for Dredge No. 251 cost \$19,376.90 (suction unit, \$10,773.38; sand pump, \$3,500; Barge, *Henry*, \$3,132).

The following work was carried out by day labour: installation of machinery in Dredge No. 205, \$17,908.62; (wages, \$7,110.89; materials and supplies, \$10,797.73); completion of haulout facilities, including warehouse at Hay River, N.W.T., \$6,325.47 (materials and supplies); total payments, \$13,550.35; at 2 other points, \$1,744.02; other charges were \$642.02.

Vote 320 Dredging, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Salaries and Wages	204,100 00	204,100 00	201,422 92
A Maintenance and Operation	267,500 00	267,500 00	233,059 43
New Plant	75,000 00	75,000 00	
B Contract and Day Labour Works, Inspection, Sundries and Contingencies	176,200 00	176,200 00	93,424 58
	<u>\$ 722,800 00</u>	<u>\$ 722,800 00</u>	<u>\$ 527,936 93</u>

As at March 31, 1951, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 were temporary. Captains and crews of 4 dredges and 2 tugs were paid \$192,196.92.

A Maintenance and operation costs included: board of crews, \$47,413; fuel, \$62,246.01; repairs and replacements, \$58,471.85; towage, \$381.50; sundries, \$708.26.

Contracts: (a) British Columbia Marine Engineers and Shipbuilders, Limited, \$37,595.83, docking and repairing Dredge No. 305 *King Edward*; payment in full; (b) Burrard Dry Dock Co., Limited, \$26,272.98, annual overhaul of Dredge No. 303 *Fruhling*; payment in full.

B Contract: Gilley Bros., Limited, \$5,719.89, dredging at New Westminster, B.C.; payment in full.

Dredging and snagging by local tender at 6 other points cost \$9,371.18.

Work was carried out by day labour as follows: Capilano River, B.C., dredging, \$5,256.11; Fraser River, B.C., surveys, \$16,000.93; Stikine River, B.C., improvements, \$7,489.78; Yukon River, improvements, \$16,882.71; at 19 other points, \$30,641.21 (labour, \$11,839.83; materials and supplies, \$18,801.38); other charges were \$2,062.77.

Revenues arising from services provided through the above expenditures amounted to \$4,020 (dredging).

Vote 321 Maintenance and Operation of Champlain Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	49,110 00	49,110 00	47,245 42
Materials and Supplies	23,400 00	23,400 00	12,834 61
A Electric Power, Repairs and Sundries	96,000 00	96,000 00	88,164 44
	<u>\$ 168,510 00</u>	<u>\$ 168,510 00</u>	<u>\$ 148,244 47</u>

As at March 31, 1951, there were 20 salaried employees being paid from this vote, of whom 13 were permanent and 7 temporary.

- A Contract: Frs. Jobin, Inc., \$73,582, replacement of stores and carpenter shop; payments, \$61,380. Maintenance, minor repairs, etc., were carried out at a cost of \$26,784.44, of which \$6,137.05 was paid for labour.

Revenues arising from services provided through the above expenditures amounted to \$69,518.50.

Vote 322 Maintenance and Operation of Esquimalt Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	72,170 00	72,670 00	72,612 55
Electric Power	35,000 00	35,000 00	34,402 00
Materials and Supplies, Repairs and Sundries	24,000 00	23,500 00	16,619 96
	<u>\$ 131,170 00</u>	<u>\$ 131,170 00</u>	<u>\$ 123,634 51</u>

As at March 31, 1951, there were 31 salaried employees being paid from this vote, of whom 17 were permanent and 14 temporary.

Revenues arising from services provided through the above expenditures amounted to \$77,730.51.

Vote 323 Maintenance and Operation of Esquimalt Old Dry Dock

	Estimates	Allotments	Expenditures
Wages	4,500 00	4,500 00	406 53
Electric Power	1,500 00	1,500 00	4 25
Materials and Supplies, Repairs and Sundries	3,000 00	3,000 00	2,153 29
	<u>\$ 9,000 00</u>	<u>\$ 9,000 00</u>	<u>\$ 2,564 07</u>

Revenues arising from services provided through the above expenditures amounted to \$1,428.90.

Vote 324 Maintenance and Operation of Lorne Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	38,845 00	40,101 29	40,101 29
Materials and Supplies	8,600 00	8,600 00	6,519 88
A Electric Power, Repairs and Sundries	131,900 00	131,900 00	98,768 10
Supplement as approved by Treasury Board (transfer from Votes 356 and 755)	1,256 29		
	<u>\$ 180,601 29</u>	<u>\$ 180,601 29</u>	<u>\$ 145,389 27</u>

As at March 31, 1951, there were 17 salaried employees being paid from this vote, of whom 12 were permanent and 5 temporary.

- A Contracts: (a) (1949-50) Clovis Beaudet et L. P. Couture, \$258,400.10, reconstruction of west entrance guide pier; payments, including final payment, \$49,963.27; (b) Joseph Lionel Bizier, \$37,747, construction of toilet building; payments, \$28,157.85; (c) Davie Shipbuilding and Repairing Co., Limited, \$14,300, cleaning, etc., rolling caisson gates; payment in full.

Minor repairs and maintenance cost \$6,346.98.

Revenues arising from services provided through the above expenditures amounted to \$20,039.

Vote 612 Prince Rupert Dry Dock—To provide for operating losses and essential repairs in the fiscal year 1950-51, in accordance with the terms of Order in Council, P.C. 29/4700 of September 30, 1950.....

Expenditures.....	\$ 157,000 00
	<u>nil</u>

Agreement with the Canadian National Railways for operation of dry dock was not completed.

Vote 325 Maintenance and Operation of Selkirk Repair Slip

	Estimates	Allotments	Expenditures
A Maintenance and Repairs	5,200 00	7,180 96	7,180 96
Materials and Supplies, Electric Power and Sundries	800 00	800 00	723 59
Supplement as approved by Treasury Board (transfer from Votes 356 and 755)	1,980 96		
	<u>\$ 7,980 96</u>	<u>\$ 7,980 96</u>	<u>\$ 7,904 55</u>

- A Work was carried out by day labour (labour, \$5,378.47; materials and supplies, \$1,802.49).
Revenues arising from services provided through the above expenditures amounted to \$2,300.50.

Votes 326 and 743 Maintenance and Operation of Locks and Dams

	Estimates	Allotments	Expenditures
Salaries	45,368 00	47,801 35	47,801 35
A Materials and Supplies, Electric Power and Sundries.....	18,190 00	18,190 00	11,932 18
B Maintenance, Repairs and Operation	321,557 00	321,557 00	242,342 04
Supplement as approved by Treasury Board (transfer from Votes 356 and 755)	2,433 35		
	<u>\$ 387,548 35</u>	<u>\$ 387,548 35</u>	<u>\$ 302,075 57</u>

As at March 31, 1951, there were 31 salaried employees being paid from this vote, of whom 16 were permanent and 15 temporary. In addition to their salaries 8 employees were provided with living quarters, the annual rental value of which totalled \$1,032 and 2 employees received isolation allowances of \$360 each.

AB The following is a distribution of expenditures charged to these allotments:

	Materials and Supplies, etc.	Maintenance, Repairs, etc.
Cowan Dam, Sask	3 83	21,995 31
French River Dam, Ont.....	1,479 80	14,254 80
Fryer's Island Dam, Que.	201 88	812 05
Latchford Dam, Ont.	592 33	2,416 54
Lewes River Dam, Yukon		10,057 95
Okanagan Control Dam, B.C.		283 00
Quinze Dam, Que.	1,349 47	17,113 38
Riviere du Lievre Lock and Dam, Que.....	2,382 50	7,451 48
St. Andrew's Lock and Dam, Man.....	3,601 60	15,840 44
Timiskaming Dam, Quebec and Ontario.....	2,320 77	152,117 09
	<u>\$ 11,932 18</u>	<u>\$ 242,342 04</u>

Contracts: (a) (1949-50) Bird Construction Co., Limited, \$79,251.53, reconstruction of dam at Cowan, Sask.; payments, including final payment, \$21,900.83; (b) Paul O. Goulet and Albert Therien, \$10,659, rip-rap protection work at Quinze Dam, Que.; payments, \$4,599.05; (c) (1949-50) Intrusion-Prepakt, Limited, \$147,250, rebuilding and reconstruction of apron, etc., at Timiskaming Dam (Ontario side); payments, including final payment, \$136,648.

Vote 327 Maintenance and Operation of Snagboats

	Estimates	Allotments	Expenditures
Snagboat <i>Samson</i>			
Wages of Crew	30,101 00	30,601 00	30,546 21
A Maintenance and Operation (including Board Allowance and Unemployment Insurance)	23,654 00	23,154 00	20,216 63
Snagboat <i>Essington</i>			
Wages of Crew	28,025 00	28,275 00	28,251 57
B Maintenance and Operation (including Board Allowance and Unemployment Insurance)	24,490 00	24,240 00	19,058 88
	<u>\$ 106,270 00</u>	<u>\$ 106,270 00</u>	<u>\$ 98,073 29</u>

- A Board of crew, \$6,693.92; fuel, \$2,457.44; repairs, etc., \$11,065.27.
B Board of crew, \$9,624.40; fuel, \$2,879.61; repairs, etc., \$6,554.87.

Vote 328 Maintenance and Operation of Roads and Bridges—Burlington Channel Bridge

	Estimates	Allotments	Expenditures
Salaries	21,995 00	21,995 00	21,245 72
A Operation, Maintenance and Supplies	71,755 00	71,755 00	11,822 93
Sundries	200 00	200 00	127 44
	<u>\$ 93,950 00</u>	<u>\$ 93,950 00</u>	<u>\$ 33,196 09</u>

As at March 31, 1951, there were 11 salaried employees being paid from this vote, of whom 4 were permanent and 7 temporary.

- A Contract (1949-50): Youngman Construction Co., \$12,477.50, repairs to piers; payments, including final payment, \$2,828.

Votes 329 and 744 Maintenance and Operation of Roads and Bridges—Kingston, LaSalle Causeway

	Estimates	Allotments	Expenditures
Salaries	13,125 00	13,125 00	11,565 36
A Operation, Maintenance and Supplies	52,000 00	52,000 00	33,033 53
Sundries	150 00	172 56	172 56
Supplement (transfer from Votes 356 and 755).....	22 56		
	<u>\$ 65,297 56</u>	<u>\$ 65,297 56</u>	<u>\$ 44,771 45</u>

As at March 31, 1951, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

- A Contracts: (a) (1949-50) Canadian Dredge and Dock Co., Limited, \$112,316.79, reconstruction of north side of east section; payments, including final payment, \$15,079.22; (b) Edmond Lessard, \$5,200, cleaning and painting steel work; payments, \$4,160.

Electric power cost \$1,735.51; maintenance and repairs, \$12,058.80.

Vote 330 Maintenance and Operation of Roads and Bridges—New Westminster Bridge

	Estimates	Allotments	Expenditures
Salaries	25,670 00	27,298 50	
Maintenance and Repairs	38,000 00	38,000 00	
Electric Power and Sundries	1,950 00	2,104 92	
Supplement as approved by Treasury Board (transfer from Votes 356 and 755)	1,783 42		
	<u>\$ 67,403 42</u>	<u>\$ 67,403 42</u>	

At the close of the fiscal year, the expenditures from this vote were transferred as debits to the Fraser River Bridge—Maintenance account (see under Open Accounts further on in this section) to which account the revenues were credited.

The cost of maintenance and operation of the bridge in 1950-51 was \$50,391.04, of which \$27,298.50 was paid for salaries, \$20,987.62 for maintenance and repairs and \$2,104.92 for electric power and sundries. In addition, \$157,252.59 was expended from the Open Account, of which \$120,982.78 was paid, by agreement, to the Canadian National Railways for replacement of the interlocking system; \$35,131.78 as final payment to the James McDonald Construction Co., Limited, on a contract of \$52,304.68 for repairs to protection pier; and \$1,138.03 for inspection.

Revenues collected for use of the bridge totalled \$120,993.10 made up of payments by British Columbia Electric Railway Co., Limited, \$20,994.29, Canadian National Railways, \$72,330.16, and Great Northern Railway Company, \$27,668.65.

As at March 31, 1951, there were 12 salaried employees being paid from this vote, of whom 6 were permanent and 6 temporary.

Vote 331 Maintenance and Operation of Roads and Bridges—Towards International Bridge over the St. Croix River between St. Stephen, N.B. and Calais, Me., the State of Maine to pay a like amount (Revote).....\$			10,000 00
Expenditures.....			nil

Votes 332 and 745 Maintenance and Operation of Roads and Bridges—Generally

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Casuals and Others	882 00	882 00	630 88
A Sundries and Contingencies	4,998 00	1,521 66	162 01
B Maintenance and Repairs	108,118 00	111,594 34	93,135 80
	<u>\$ 113,998 00</u>	<u>\$ 113,998 00</u>	<u>\$ 93,928 69</u>

AB Expenditures were as follows: Bryson, Que., \$8,950.57 (painting bridge, by tender, \$1,920; repairs—labour, \$1,912.96, materials and supplies, \$5,117.61); Chapeau, Que., \$5,900.63 (painting bridge, by tender, \$3,950, repairs—labour, \$296.88, materials and supplies, \$1,653.75); Hay River, N.W.T., \$14,688.87, moving surplus construction equipment from Great Bear River; Matepédia, Que., \$16,549.31, including \$16,404.19 as payment in full to J. Antonio Dufour on a contract for repairs; Ottawa bridges and approaches, \$18,285.70, of which \$2,971.89 was for lighting and \$15,313.81 for maintenance and repairs (labour, \$7,007.74; materials and supplies, \$8,306.07); Perley Bridge, Hawkesbury, Ont., \$14,213.51, of which the Government of the Province of Ontario contributed \$1,547.32 as its share, and including \$6,089.25 as final payment to Dibblee Construction Co., Limited, on a contract of \$32,637.75 for repairs to approach (Ontario side), and \$8,024.26 for maintenance and repairs (labour, \$1,336.20; materials and supplies, \$6,688.06); 11 lesser works, \$16,256.54.

Dry Dock Subsidies, c. 191, R.S.....\$ 360,000 00

A Burrard Dry Dock (North Vancouver)	112,500 00
B Saint John Dry Dock	247,500 00
	<u>\$ 360,000 00</u>

Payment of a subsidy is based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been shown against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Dock Subsidies Act, c. 191, R.S.

A This subsidy, paid to Burrard Dry Dock Co., authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent on a cost of \$2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of \$2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Replacement Funds Account (see Open Accounts further on in this section).

B This subsidy, paid to Saint John Dry Dock and Shipbuilding Co., Ltd., authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent of the cost of \$5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

Votes 333 and 746 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Harbour and River Works—Newfoundland

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Bay de Verde—Breakwater repairs	75,000 00	75,000 00	
Plans and specification not completed.			
Bonavista—Deepwater wharf and dredging	305,000 00	305,000 00	89 82
Contract: North Shore Construction Company, Limited, \$184,769.40; no payments.			
Carbonear—Wharf reconstruction	150,000 00	145,800 00	
Plans and specifications not completed.			

	Estimates	Allotments	Expenditures
Eastport—Wharf reconstruction	13,000 00	15,700 00	15,307 28
Work carried out by day labour (labour, \$5,133.35; materials and supplies, \$10,173.93).			
Fortune—Improvements to wharf and breakwater	80,000 00	80,000 00	54,345 69
Contract: Concrete Products (Nfld.) Limited, \$53,723.90; payment in full.			
Frederickton—Wharf	11,000 00	11,000 00	7,246 73
Work carried out by day labour (labour, \$3,037.13; materials and supplies, \$4,209.60).			
Grand Bank—Reconstruction of harbour works	250,000 00	250,000 00	86 31
Contract: Diamond Construction Co., Limited, \$144,305; no payments.			
Newman's Cove—Breakwater-wharf	12,000 00	12,000 00	11,716 49
Work carried out by day labour (labour, \$2,687.54; materials and supplies, \$9,028.95).			
Pacquet—Wharf	9,000 00	10,500 00	9,295 16
Work carried out by day labour (labour, \$2,920.80; materials and supplies, \$6,374.36).			
Petty Harbour—Breakwater replacement	12,000 00	12,000 00	10,658 32
Work carried out by day labour (labour, \$4,068.62; materials and supplies, \$6,589.70).			
Southern Arm—Wharf	11,000 00	11,000 00	1,844 91
Work carried out by day labour (labour, \$607.26; materials and supplies, \$1,237.65).			
Swift Current—Wharf extension—To complete	5,000 00	5,000 00	4,454 97
Work carried out by day labour (labour, \$1,997.01; materials and supplies, \$2,457.96).			
Twillingate—Wharf reconstruction	225,000 00	225,000 00	
Plans and specifications not completed.			
	1,158,000 00	1,158,000 00	115,045 68
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	46,000 00	46,000 00	
	<u>\$1,112,000 00</u>	<u>\$1,112,000 00</u>	<u>\$ 115,045 68</u>

Votes 334 and 747 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Harbour and River Works—Nova Scotia

	Estimates	Allotments	Expenditures
Arrow Point—Breakwater extension	24,000 00	24,000 00	16,958 94
Contract: A. R. MacDonald, D. A. MacDonald, Willie MacDonald and J. A. MacDonald, \$16,453; payment in full.			
Auld's Cove—Wharf replacement (Revote \$15,000)	25,000 00	25,000 00	9,785 79
Contract: Price Construction Company, \$23,621.04; payments, \$9,244.50.			
Baddeck—Wharf reconstruction—To complete (Revote \$13,000) ..	30,000 00	30,000 00	21,892 41
Total expenditures on this project were \$68,281.40.			
Contract (1949-50): T. C. Gorman (Nova Scotia) Limited, \$85,790.84; final payment, \$21,892.41.			
Ballantyne's Cove—Breakwater repairs	41,000 00	41,000 00	37,461 11
Contract: F. W. Digdon, \$37,382.43; payment in full.			
Bay St. Lawrence—Harbour repairs and improvements—To complete	119,000 00	119,000 00	84,913 34
Expenditures on this project to date were \$182,368.11.			
Contract (1949-50): Donald F. Cantley, \$285,491.45; payments, \$81,895.73; to date, \$181,445.71.			
Black Point—Wharf repairs and improvements	48,000 00	48,000 00	45,973 83
Contract: Barney Mosher and Merrill D. Rawding, \$44,700.77; payment in full.			

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	Estimates	Allotments	Expenditures
Blue Rocks (Sandy Cove)—Breakwater	30,000 00	30,000 00	8,841 62
Contract: The Atlantic Bridge Co., Limited, \$33,455; payments, \$8,750.			
Breen's Pond—Breakwater replacement—To complete (Revote \$20,000)	70,000 00	70,000 00	7,029 07
Contract: Michael Campbell, \$76,406.44; payments, \$6,672.20.			
Broad Cove Marsh—Harbour improvements (Revote \$38,000) ..	58,000 00	58,000 00	
Plans and specifications not completed.			
Brooklyn—Breakwater repairs and improvements	145,000 00	94,836 97	112 59
Tenders called, bids too high for acceptance.			
Brule—Wharf extension	13,000 00	13,000 00	12,751 05
Contract: R. A. Douglas, \$12,295.52; payment in full.			
Capstick—Breakwater reconstruction—To complete	44,000 00	44,000 00	37,255 63
Total expenditures on this project were \$66,580.17.			
Contract (1949-50): Donald F. Cantley, \$65,839.45; payments, including final payment, \$37,255.63.			
Carleton Village—Wharf extension	18,000 00	18,000 00	15,380 80
Contract: Barney Mosher and Merrill D. Rawding, \$14,639.60; payment in full.			
Charles Cove—Wharf reconstruction	30,000 00	30,000 00	
Cheticamp—To take over and reconstruct wharf	10,000 00	10,357 71	10,357 71
Work carried out by day labour (labour, \$5,344.64; materials and supplies, \$5,013.07).			
Clarkes Harbour—Dredging	52,000 00	52,000 00	29,978 85
Contract: Diamond Construction Co., Limited, \$45,168.75; payments, \$27,946.49. Inspection cost \$2,032.36.			
Coopers Point—Breakwater	33,000 00	33,000 00	85 88
Culloden—Breakwater repairs	25,000 00	25,000 00	24,166 15
Work carried out by day labour (labour, \$9,681.82; materials and supplies, \$14,484.33).			
Delaps Cove—Breakwater-wharf extension	56,000 00	56,000 00	
Plans and specifications not completed.			
Dennis Point (Lower West Pubnico)—Towards harbour improvements	75,000 00	75,000 00	
Plans and specifications not completed.			
Digby—Repairs to Piers	30,000 00	30,000 00	25,641 22
Work carried out by day labour (labour, \$10,537.87; materials and supplies, \$15,103.35).			
Diligent River—Wharf repairs	21,000 00	21,000 00	
Dingwall—Dredging	130,000 00	130,000 00	96,170 50
Contract: J. P. Porter Co., Limited, \$115,000; payment in full.			
National Gypsum (Canada), Limited, contributed \$29,821.11 as its share of the cost of this project. Inspection cost \$4,657.26.			
Dredging the outer portion of the harbour was carried out by J. P. Porter Co., Limited, by agreement, at a cost of \$6,334.35.			
Eastern Passage—Breakwater repairs and extension (Revote \$20,000)	36,000 00	36,000 00	32,478 39
Contract: Barney Mosher and Merrill D. Rawding, \$32,329.61; payment in full.			
East Port Le Hebert—Icebreak	13,000 00	15,122 43	15,122 43
Contract: Barney Mosher and Merrill D. Rawding, \$14,560.70; payment in full.			
Gabarus—Breakwater-wharf replacement	135,000 00	135,000 00	118,701 38
Contract: The Atlantic Bridge Co., Limited, \$117,209; payment in full.			
Glace Bay—Breakwater reconstruction	126,000 00	126,000 00	94,485 25
Contract: J. P. Porter Co., Limited, \$92,876.10; payment in full.			
Goose Bay—Wharf repairs	22,000 00	22,000 00	
Halifax—Breakwater improvements	17,000 00	17,000 00	79 78
Hall's Harbour—Wharf	10,000 00	2,250 00	
Hampton—Breakwater repairs	63,000 00	63,000 00	61,309 21
Contract: M. A. Condon & Son, \$60,400.05; payment in full.			

	Estimates	Allotments	Expenditures
Ingonish Beach—Wharf reconstruction (Revote \$38,000).....	41,000 00	41,000 00	38,574 11
Contract: R. P. McLeod & B. A. Allaby, \$38,233.41; payment in full.			
Iona—Wharf improvements—To complete	4,000 00	4,000 00	2,924 25
Work carried out by day labour (labour, \$1,631.87; materials and supplies, \$1,292.38).			
John Vogler's Shore—Breakwater extension (Revote \$12,000)....	14,000 00	20,000 00	19,299 21
Contract: Barney Mosher and Merrill D. Rawding, \$18,887.45; payment in full.			
King's Bay—Breakwater replacement	65,000 00	65,000 00	58,066 64
Contract: Barney Mosher and Son, \$57,006.30; payment in full.			
Little Harbour (L'Ardoise)—Breakwater extension.....	18,000 00	18,000 00	14,461 44
Contract: H. E. McDonald and Wilfred Cordeau, \$13,892.07; payment in full.			
Little Harbour (Tor Bay)—Wharf	16,000 00	16,000 00	
Little Judique Ponds—Breakwater repairs	17,000 00	17,000 00	16,362 14
Contract: Alex. D. MacDonald and C. J. MacDonald, \$15,982; payment in full.			
Liverpool—Wharf	35,000 00	35,000 00	
Lockeport—Towards reconstruction of breakwaters.....	50,000 00	50,000 00	
Plans and specifications not completed.			
Lower Sandy Point—Breakwater extension	62,000 00	62,000 00	
Plans and specifications not completed.			
Lower Wedgeport—Breakwater	47,000 00	47,000 00	31,554 32
Contract: Babine & Taylor, \$30,823.50; payment in full.			
Lunenburg (Battery Point)—Breakwater reconstruction—To complete	39,000 00	45,540 60	44,813 56
Contract: T. C. Gorman (Nova Scotia), Limited, \$40,480.10; payment in full. Work carried out by day labour cost \$4,002.52 (labour, \$2,044.23; materials and supplies, \$1,958.29).			
Lunenburg—Dredging (Revote \$75,000)	175,000 00	181,500 00	179,455 81
Total expenditures on this project were \$252,347.49.			
Contracts: (a) (1949-50) J. P. Porter Co., Limited, \$211,799.92, dredging areas A, B, C and D; payments, including final payment, \$140,294.92; (b) J. P. Porter Co., Limited, \$69,926.56, dredging areas R, S and T; payments, \$36,753.34.			
McKay's Point—Breakwater replacement	28,000 00	28,000 00	
Main-a-Dieu—Breakwater repairs	77,000 00	77,000 00	
Plans and specifications not completed.			
Malagash—Wharf extension	38,000 00	38,000 00	21,714 25
Contract: R. A. Douglas, \$20,922.70; payment in full.			
Margaree Harbour—Breakwater extension	46,000 00	46,000 00	8,102 77
Contract: Price Construction Company, \$41,430.85; payments, \$7,280.36.			
Merigomish—Wharf replacement	9,500 00	9,500 00	225 99
Middle East Pubnico—Wharf repairs and improvements.....	14,500 00	14,500 00	75 70
Neil's Harbour—Breakwater repairs	91,000 00	91,000 00	83,152 27
Contract: A. J. Campbell, J. A. Campbell and A. J. McIsaac, \$81,572.10; payment in full.			
New Harbour—Breakwater	17,000 00	17,072 14	17,072 14
Contract: The Atlantic Bridge Co., Limited, \$16,393.20; payment in full.			
New Harbour—Wharf replacement	42,000 00	42,000 00	38,437 09
Contract: F. W. Digdon, \$37,231.29; payment in full.			
New Haven—Breakwater repairs and improvements	25,000 00	25,000 00	11,902 17
Contract: A. J. Campbell, J. A. Campbell, and A. J. McIsaac, \$23,332.50; payments, \$11,615.36.			
North Ingonish (McLeod's)—Towards breakwater-wharf replacement	100,000 00	100,000 00	8,802 32
Contract: B. A. Allaby and R. P. McLeod, \$216,445; payments, \$8,454.98.			

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	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
North West Cove—Wharf extension	23,000 00	23,000 00	18,802 83
Contract: The Atlantic Bridge Co., Limited, \$18,159.80; payment in full.			
Owl's Head—Wharf extension (Revote \$12,000).....	13,000 00	13,000 00	3,648 97
Contract: John M. Homans, \$11,616.96; payments, \$3,593.87.			
Parker's Cove—Breakwater repairs	52,000 00	62,500 00	60,483 32
Contract: B. A. Allaby and R. P. McLeod, \$59,687.29; payment in full.			
Petit de Grat—Wharf and dredging	45,000 00	43,500 00	
Pictou—Towards restoration of Harbour facilities (Revote \$90,500)	200,000 00	200,000 00	7,416 16
Expenditures on this project to date were \$480,786.77.			
Contracts: (a) (1949-50) Pictou Foundry & Machine Co., Limited, \$14,760, new steel base for derrick, etc., final payment, \$4,797; (b) J. P. Porter Co., Limited, \$568,262.50, pier replacement; no payments. Work carried out by day labour cost \$671.63 (labour, \$477.14; materials and supplies, \$194.49).			
Pirate Harbour—Wharf repairs	28,000 00	28,000 00	
Pleasant Bay (The Ponds)—Pier reconstruction	23,000 00	23,000 00	8,938 89
Contract: A. R. MacDonald, D. A. MacDonald, Willie MacDonald and J. A. MacDonald, \$19,873.22; payments, \$8,307.			
Point Michaud—Breakwater replacement	20,000 00	20,000 00	19,802 55
Contract: A. J. MacDonald and D. A. McIsaac, \$19,080.60; payment in full.			
Port Hood—Wharf extension	13,000 00	13,000 00	
Port Joli—Wharf repairs and pier—To complete	8,000 00	8,000 00	
Port Maitland—Breakwater reconstruction and extension	132,000 00	132,000 00	23,379 27
Contract: Kenney Construction Co., Limited, \$125,563.40; payments, \$21,833.25.			
Port Mouton—Breakwater replacement	50,000 00	50,000 00	46,494 21
Contract: Barney Mosher and Merrill D. Rawling, \$45,763.44; payment in full.			
Pugwash—Towards wharf repairs	404,000 00	407,500 00	407,371 23
Contract: McNamara Construction Co., Limited, \$404,687.49; payment in full.			
Pyres Head—Wharf reconstruction	30,000 00	30,000 00	
Rockdale—Breakwater extension	9,000 00	10,750 00	7,768 64
Work carried out by day labour (labour, \$3,238.23; materials and supplies, \$4,530.41).			
Seal Harbour—Dredging—To complete	23,600 00	23,600 00	13,427 44
Total expenditures on this project were \$132,376.45.			
Contract (1948-49): J. P. Porter Co., Limited, \$130,000; final payment, \$13,000.			
Seal Island—To take over and reconstruct skidway	8,500 00	8,500 00	8,386 96
Work carried out by day labour (labour, \$2,179.41; materials and supplies, \$6,207.55).			
South Side (Donald's Head)—Repairs and improvements to harbour works	10,000 00	10,000 00	9,647 20
Work carried out by day labour (labour, \$5,917.03; materials and supplies, \$3,730.17).			
Sydney (Terminal Wharf)—Additional mooring facilities	20,000 00	20,000 00	15,334 31
Contract: J. P. Porter Co., Limited, \$14,859.90; payment in full.			
Tittle Channel—Dredging (Revote \$15,000)	45,000 00	45,000 00	23,241 03
Contract: Diamond Construction Co., Limited, \$22,678.60; payment in full.			
Upper Blandford—Breakwater	58,000 00	58,000 00	111 12
Contract: R. A. Douglas, \$52,112.50; no payments.			
Upper Port Latour—Harbour improvements	53,000 00	53,000 00	234 40
Contract: Barney Mosher and Merrill D. Rawling, \$47,732.50; no payments.			

	Estimates	Allotments	Expenditures
Westport (South)—Breakwater extension	11,000 00	11,000 00	9,880 88
Work carried out by day labour (labour, \$1,503.81; materials and supplies, \$8,377.07).			
Willow Cove (Port Mouton)—Dredging (Revote \$45,000)	47,000 00	69,500 00	69,221 30
Contract: J. P. Porter Co., Limited, \$68,750.39; payment in full.			
Windsor—Shear Dam reconstruction and extension—To complete (Revote \$4,000)	10,000 00	10,207 95	10,207 95
Work carried out by day labour (labour, \$5,119.79; materials and supplies, \$5,088.16).			
Yarmouth Bar—Towards breakwater reconstruction (Revote \$200,000)	300,000 00	300,000 00	185,402 00
Contract: J. P. Porter Co., Limited, \$369,290; payments, \$182,365.63.			
Supplement (transfer from Votes 356 and 755)	637 80		
	4,256,737 80	4,256,737 80	2,351,129 77
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	472,100 00	472,100 00	
	<u>\$3,784,637 80</u>	<u>\$3,784,637 80</u>	<u>\$2,351,129 77</u>

Votes 335 and 748 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Harbour and River Works—Prince Edward Island

	Estimates	Allotments	Expenditures
Anglo Rustico—Wharf—(Revote \$10,000)	16,500 00	16,501 51	16,501 51
Contract: John M. Quinn and Donald J. MacDonald, \$15,289.53; payment in full.			
Bay Fortune—Breakwater repairs	39,000 00	39,000 00	5,503 36
Contract: J. W. McMulkin and Son, Limited, \$29,139; payments, \$5,092.11.			
Brooks Shore—Wharf	5,500 00	5,500 00	4,004 59
Work carried out by day labour (labour, \$1,171.63; materials and supplies, \$2,832.96).			
Charlottetown—Wharf reconstruction and improvements—To complete (Revote \$145,000)	621,000 00	621,000 00	373,729 27
Expenditures on this project to date were \$599,588.88.			
Contract (1949-50): Canadian Dredge & Dock Co., Limited, \$793,479.39; payments, \$356,664.20; to date, \$559,603.08.			
Inspection cost \$5,780.45. Repairs carried out by day labour cost \$992.73 (labour, \$53.06; materials and supplies, \$939.67).			
Property (water lots) purchased from Associated Shippers, Inc., \$9,000.			
Egmont Bay—Wharf repairs and extension	12,500 00	12,500 00	12,128 79
Work carried out by day labour (labour, \$1,790.10; materials and supplies, \$10,338.69).			
Graham's Pond—Breakwater repairs, extension and protection block—To complete	15,000 00	15,000 00	11,840 22
Work carried out by day labour (labour, \$3,831.50; materials and supplies, \$8,008.72).			
Naufrage—Breakwater extension	24,500 00	24,500 00	61 37
North Lake—Reconstruction of breakwaters—To complete	51,000 00	66,000 00	60,368 52
Total expenditures on this project were \$65,824.97.			
Contract (1949-50): H. J. Phillips and Son, \$63,493.43; payments, including final payment, \$59,140.76.			
Red Head—Breakwater extension	7,000 00	7,000 00	6,490 56
Work carried out by day labour (labour, \$4,496.61; materials and supplies, \$1,993.95).			

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	Estimates	Allotments	Expenditures
Rocky Point—Wharf repairs	33,000 00	33,000 00	116 45
Skinner's Pond—Towards boat harbour (Revote \$50,000)	110,000 00	110,000 00	28,373 17
Contract: Diamond Construction Co., Limited, \$86,106; payments, \$26,922.47.			
Souris—Breakwater repairs (Revote \$7,000).....	38,000 00	38,000 00	7,156 03
Contract: H. J. Phillips and Son, \$26,856.25; no payments. Work carried out by day labour cost \$7,096.46 (labour, \$2,362.31; materials and supplies, \$4,734.15).			
Souris—Railway wharf—Towards reconstruction, improvements and dredging	250,000 00	235,000 00	58,936 75
Contracts: (a) Canadian Dredge and Dock Co., Limited, \$793,499.90; no payments; (b) J. W. McMulkin and Son, Limited, \$53,846.50, repairs to shed; payment in full. Work carried out by day labour cost \$2,757.84 (labour, \$1,725.16; materials and supplies, \$1,032.68).			
Summerside—Breakwater repairs	32,000 00	32,000 00	56 82
Summerside—Railway wharf—Widen and improve approach.....	15,000 00	15,000 00	
Summerside—Reconstruction of Holman's wharf	10,000 00	10,000 00	6,381 38
Work carried out by day labour (labour, \$1,995.97; materials and supplies, \$1,385.41).			
Tignish—Repairs to breakwaters—To complete (Revote \$49,000) Total expenditures on this project were \$66,105.91.	73,500 00	73,500 00	38,203 17
Contract (1949-50): J. P. Porter Co., Limited, \$60,860.38; payments, including final payment, \$34,055.58. Work carried out by day labour cost \$3,560.03 (labour, \$1,190.28; materials and supplies, \$2,369.75).			
Tracadie Harbour—Towards breakwater reconstruction (Revote \$50,000)	60,000 00	60,000 00	51,594 36
Contract: Lloyd G. Smith and Murray H. Smith, \$50,249.14; payment in full.			
West Point—Wharf repairs	23,000 00	23,000 00	16,807 21
Work carried out by day labour (labour, \$2,830.99; materials and supplies, \$13,976.22).			
Wood Islands—Harbour improvements and repairs (Revote \$14,000)	25,000 00	25,000 00	19,527 59
Contract: H. J. Phillips and Son, \$10,207.40; payments, \$9,907.40. Inspection cost \$1,233.87. Work carried out by day labour cost \$8,386.32 (labour, \$4,435.33; materials and supplies, \$3,950.99).			
Supplement (transfer from Votes 356 and 755).....	1 51		
	1,461,501 51	1,461,501 51	717,781 12
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	72,000 00	72,000 00	
	\$1,389,501 51	\$1,389,501 51	\$ 717,781 12

Votes 336 and 749 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Harbour and River Works—New Brunswick

	Estimates	Allotments	Expenditures
Barachois—Wharf extension and dredging	95,000 00	95,000 00	82 05
Contract: J. W. and J. Anderson, Limited, \$79,227.50; no payments.			
Belliveau—Wharf reconstruction	30,000 00	30,000 00	82 32
Black River—Wharf repairs	21,000 00	21,000 00	67 36
Blue Cove—Breakwater repairs	60,000 00	60,000 00	51,125 58
Contract: Price Construction Co., \$49,624.04; payment in full.			

	Estimates	Allotments	Expenditures
Campbellton—Wharf repairs and improvements	25,000 00	27,000 00	26,855 83
Contract: Dudley Dimock and J. N. Proulx, \$9,939.50; payment in full. Canadian National Railways received \$12,219.20 for installation of 2 sidings. Work carried out by day labour cost \$4,585.12 (labour, \$990.65; materials and supplies, \$3,594.47).			
Cape Bald—Replacement of breakwater approach (Revote \$100,000)	143,000 00	143,000 00	117,425 45
Contract: J. W. McMulkin and Son, Limited, \$115,470.30; payment in full.			
Caraquet—Harbour improvements and repairs—To complete (Revote \$97,000)	281,000 00	281,000 00	265,321 24
Total expenditures on this project were \$373,186.14.			
Contract (1949-50): Comeau & Savoie Construction, Limited, \$350,514.75; payments, including final payment, \$262,111.52.			
Chockfi—Repairs to breakwaters	26,000 00	26,000 00	73 69
Chocolate Cove—Wharf repairs	27,000 00	27,000 00	66 37
Cocagne Cape—Harbour improvements	58,000 00	58,000 00	60 65
Contract: J. W. and J. Anderson, Limited, \$56,461.50; no payments.			
Dalhousie (Ferry Wharf)—Wharf improvements and dredging... ..	43,000 00	43,000 00	11,925 91
Contract: Chaleur Construction Co., Limited, \$39,391; payments, \$11,190.48.			
Escuminac—Breakwater (Revote \$25,000)	150,000 00	150,000 00	90,207 72
Contract: Diamond Construction Co., Limited, \$124,641.33; payments, \$88,881.34.			
Grande Anse—Pier repairs	90,000 00	90,000 00	13,585 04
Contract: Alfred Thimot and Medard Comeau, \$72,053; payments, \$13,053.06.			
Green Point—Breakwater repairs	70,000 00	70,000 00	66 39
Contract: Diamond Construction Co., Limited, \$59,698; no payments.			
Ingalls Head—Icebreak (Revote \$10,000)	30,000 00	30,000 00	26,452 31
Contract: Diamond Construction Co., Limited, \$26,085.73; payment in full.			
Lameque—Wharf repairs	40,000 00	38,000 00	
Leonardville—Dredging	70,000 00	70,000 00	61 42
Contract: Saint John Dredging Co., Limited, \$79,115.70; no payments.			
Lower St. Louis—Wharf extension	24,000 00	24,000 00	71 57
Maisonnette—Wharf replacement (Revote \$10,000)	52,000 00	52,000 00	35,372 98
Contract: Comeau & Savoie Construction, Limited, \$34,495.90; payment in full.			
North Head (Grand Manan)—Towards wharf (Revote \$200,000) ..	440,000 00	440,000 00	366,645 71
Contract: Colin R. MacDonald, Limited, \$423,756; payments, \$362,178.31.			
Point du Chene—Wharf repairs (Revote \$65,000)	85,000 00	85,000 00	47,992 98
Contract: J. W. and J. Anderson, Limited, \$66,513.75; payments, \$45,769.62.			
Point Sapin—Breakwater extension (Revote \$20,000)	35,000 00	35,000 00	26,468 75
Contract: Price Construction Company, \$25,783.14; payment in full.			
Richardson—Wharf reconstruction	22,000 00	22,000 00	20,607 54
Contract: Price Construction Company, \$19,475.37; payment in full.			
Richibucto—Wharf improvements	135,000 00	135,000 00	100,534 37
Contract: J. W. and J. Anderson, Limited, \$98,587.51; payment in full.			
Richibucto Cape—Towards harbour improvements	100,000 00	100,000 00	74 63
Contract: J. W. and J. Anderson, Limited, \$174,587.50; no payments.			
Saint John (Courtenay Bay)—Breakwater repairs	60,000 00	60,000 00	54,994 36
Contract: Carleton Construction Co., Limited, \$54,589.90; payment in full.			

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	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Saint John (Courtenay Bay)—Towards redredging (Revote \$250,000).	1,000,000 00	1,000,000 00	595,913 53
Contract: Saint John Dry Dock Co., Limited, \$1,848,900; payments, \$570,331.87. Inspection and survey work cost \$25,581.66 (inspection, \$7,876.02; wages, \$11,059.83; materials and supplies, \$6,645.81).			
St. Martins—Breakwater reconstruction	82,000 00	82,000 00	53,630 84
Contract: Hanson Construction, Limited, \$58,624.90; payments, \$51,804.38.			
St. Mary's (Shippigan Island)—Breakwater (Revote \$150,000)... .	365,000 00	365,000 00	263,861 26
Contract: Diamond Construction Co., Limited, \$260,702.10; payment in full.			
Seal Cove—Breakwater—To complete	169,000 00	169,000 00	137,829 98
Total expenditures on this project were \$327,696.54.			
Contract (1949-50): Diamond Construction Co., Limited, \$322,726.15, payments, including final payment, \$135,051.58.			
Stonehaven—Breakwater repairs and improvements—To complete (Revote \$5,000)	16,000 00	16,000 00	10,213 92
Work carried out by day labour (labour, \$5,792.78; materials and supplies, \$4,421.14).			
White Head—Wharf extension and dredging (Revote \$15,000)... .	100,000 00	100,000 00	52,508 02
Contracts: (a) Medard Comeau and Alfred Thimot, \$30,479; payment in full; (b) Diamond Construction Co., Limited, \$44,500; payments, \$20,970.90.			
	3,944,000 00	3,944,000 00	2,370,179 77
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	344,000 00	344,000 00	
	<u>\$3,600,000 00</u>	<u>\$3,600,000 00</u>	<u>\$2,370,179 77</u>

Votes 337, 750 and 613 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Harbour and River Works—Quebec

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Aguanish—Wharf	19,000 00	19,000 00	
Baie Comeau—Dredging	78,000 00	106,600 00	106,546 15
Contract: J. P. Porter Co., Limited, \$105,749.24; payment in full.			
Baie Comeau—Wharf repairs and improvements—To complete... .	280,000 00	280,000 00	183,163 32
Expenditures on this project to date were \$857,222.17.			
Contracts: (a) McNamara Construction Co., Limited, \$19,484.70; payment in full; (b) (1948-49) McNamara Construction Co., Limited, \$833,747.36; payments, \$160,023.12; to date, \$811,808.16.			
Baie de la Trinite—Dredging—To complete	125,000 00	125,000 00	116,565 04
Total expenditures on this project were \$160,893.57.			
Contract (1948-49): J. P. Porter Co., Limited, \$158,623.17; payments, including final payment, \$115,136.67.			
Baie Ste. Catherine—Towards wharf reconstruction.....	425,000 00	425,000 00	339,153 88
Contract: North Shore Construction Co., Limited, \$393,671.75; payments, \$335,313.95. Inspection cost \$3,772.95.			
Baie St. Paul—Harbour improvements (Revote \$50,000).....	235,000 00	235,000 00	1,366 50
Contract: McNamara Construction Co., Limited, \$109,060; no payments. Work carried out by day labour cost \$1,177.39 (labour, \$596.76; materials and supplies, \$580.63).			
Bell River (Portage 35)—Wharf—To complete	5,400 00	5,400 00	
Boischatel—Wharf reconstruction	45,000 00	45,000 00	44,530 50
Contract: Dufour & Harvey, Engr., \$43,771.10; payment in full.			

	Estimates	Allotments	Expenditures
Cabano—Breakwater	20,000 00	20,000 00	18,470 36
Work carried out by day labour (labour, \$4,980.30; materials and supplies, \$13,490.06).			
Cap aux Meules, M.I.—Wharf improvements	15,600 00	15,600 00	15,584 61
Work carried out by day labour (labour, \$5,832.01; materials and supplies, \$9,752.60).			
Carleton—Wharf improvements	76,000 00	76,000 00	50,985 23
Contract: Victor LeBlanc, \$50,373.17; payment in full.			
Chapeau Bridge—Improvements	20,000 00	20,000 00	16,865 00
Contract: Dominion Bridge Co., Limited, \$14,940; payment in full.			
Chateau Richer—Wharf repairs (Revote \$27,000)	32,000 00	32,000 00	24,373 05
Contract: Aristide Maltais, \$23,729; payment in full.			
Etang du Nord, M.I.—Towards Harbour improvements.....	100,000 00	100,000 00	174 53
Contract: Gulf Maritime Construction, Limited, \$198,495; no payments.			
Gascons (Anse a Mercier)—Wharf extension.....	55,000 00	55,000 00	53,831 37
Contract: Charles H. Nadeau & Sons, Limited, \$53,093.53; payment in full.			
Grandes Bergeronnes (Pointe a John)—Wharf extension—To complete	10,000 00	10,000 00	7,045 61
Total expenditures on this project were \$38,777.88.			
Contract (1949-50): Alphonse Montminy, \$37,861.05; payments, including final payment, \$6,816.45.			
Grande Greve—Fishing harbour	106,000 00	106,000 00	308 42
Contract: Marcel Cauvier & J. E. Keays, \$95,258.95; no payments.			
Grande Riviere—Reconstruction of harbour works and dredging—To complete	24,500 00	24,500 00	24,320 94
Total expenditures on this project were \$530,459.48.			
Contract (1949-50): James S. Watt, \$201,130; final payment, \$24,320.94, representing settlement of claim for expenditure incurred in connection with removal of old wharf.			
Grande Riviere—Repairs to harbour works	121,500 00	146,500 00	141,713 21
Work carried out by day labour (labour, \$47,839.57; materials and supplies, \$93,873.64).			
Havre St. Pierre—Towards wharf improvements	250,000 00	250,000 00	924 23
Contract: McNamara Construction Co., Limited, \$418,330; no payments.			
Hospital Bay, M.I.—Towards fishing harbour	100,000 00	99,900 00	121 80
Plans and specifications not completed.			
Iberville—Wharf reconstruction	27,000 00	27,000 00	22,624 27
Contract: Elzear Cournoyer, \$22,055.86; payment in full.			
Isle aux Grues—Towards wharf extension	50,000 00	50,000 00	126 82
Contract: J. E. Cote, \$57,958; no payments.			
Katevale (Little Magog Lake)—Wharf	13,500 00	13,500 00	10,132 94
Contract: Hector Langlois, \$9,619.10; payment in full.			
Lake Memphremagog—Wharf reconstruction	36,000 00	36,645 39	36,557 34
Contract: Campbell Bros. & Thompson, Limited, \$35,809.62; payment in full.			
L'Anse du Ruisseau—Harbour improvements—To complete.....	4,200 00	4,202 38	4,202 38
Work carried out by day labour (labour, \$2,674.93; materials and supplies, \$1,527.45).			
Lauzon, Lorne Graving Dock—Towards extension to West Guide Pier and dredging, subject to agreement to be entered into with Geo. T. Davie and Sons, Limited, as to payment of their share of the cost	100,000 00	100,000 00	43,565 53
Contract: Edgar Jourdain, \$237,215.50; payments, \$43,287.71.			
Les Eboulements—Wharf improvements—To complete	12,000 00	12,000 00	3,988 37
Total expenditures on this project were \$14,235.17.			
Work carried out by day labour (labour, \$2,361.17; materials and supplies, \$1,417.20).			

	Estimates	Allotments	Expenditures
Levis—Towards wharf reconstruction (Revote \$350,000)	832,000 00	832,000 00	639,066 88
Expenditures on this project to date were \$657,706.86.			
Contract: McNamara Construction Co., Limited, \$729,627; payments, \$611,660.91. Geo. Demers received \$27,284.97 for plans and specifications, etc., to date, \$45,525.64.			
Longueuil—Towards remedial work	250,000 00	250,000 00	177 13
Contract: P. Baillargeon, Limitee, \$447,819.10; no payments.			
Marsouins—Wharf extension (Revote \$200,000)	250,000 00	250,754 76	250,667 27
Contract: McNamara Construction Co., Limited, \$249,588.20; payment in full.			
Matane—Breakwater reconstruction (Revote \$200,000)	325,000 00	325,000 00	273,215 75
Contract: Gulf Maritime Construction, Limited, \$296,255.20; payments, \$261,454.55. Geo. Demers received \$11,620.20 for plans and specifications, etc.			
Matane—Wharf reconstruction (Revote \$310,000)	590,000 00	590,000 00	568,775 51
Expenditures on this project to date were \$584,683.13.			
Contract: North Shore Construction Co., Limited, \$543,826.10; payments, \$543,326.10. Cleophas Gauthier received \$3,000, <i>ex gratia</i> payment in lieu of North Shore Construction Co., Limited, for moving building from site. Geo. Demers received \$21,753.04 for plans and specifications, etc.; to date, \$36,633.04.			
Mechins—Wharf extension—To complete (Revote \$75,000)	295,000 00	294,900 00	266,241 95
Total expenditures on this project were \$477,534.66.			
Contract (1949-50): Gulf Maritime Construction, Limited, \$475,693.62; payments, including final payment, \$265,145.80.			
Miguasha—Improvements to wharf and breakwater (Revote \$30,000)	115,000 00	115,000 00	87,631 45
Total expenditures on this project were \$109,915.74.			
Contract (1949-50): J. Romeo Allard, \$107,484.77; payments, including final payment, \$85,359.77. La Corporation Municipale de St. Jean L'Evangeliste received \$1,065.75, in settlement of claim for repairs to roadway.			
Moffette—Wharf extension	35,000 00	35,000 00	26,367 77
Contract: Paul O. Goulet, Marcel Larouche & Remi Goulet, \$25,788.96; payment in full.			
Mont Louis—Wharf extension (Revote \$50,000)	175,000 00	178,320 00	178,127 05
Contract: B. Joncas \$168,887; payment in full. Work carried out by day labour cost \$8,058.47 (labour, \$3,041.80; materials and supplies, \$5,016.67).			
Newport (L'Anse a Blondel)—Breakwater (Revote \$36,000)	40,000 00	40,000 00	33,631 04
Contract: James S. Watt, \$32,860.73; payment in full.			
Newport (Rivière Des Ilets)—Towards replacing fishing harbour (Revote \$75,000)	250,000 00	263,000 00	262,387 97
Contract: James S. Watt, \$254,689.65; payment in full. Inspection cost \$2,845.18; work carried out by day labour, \$4,786.06 (labour, \$1,705.58; materials and supplies, \$3,080.48).			
Norway Bay—Wharf replacement (Revote \$57,000)	59,000 00	46,000 00	116 42
Plans and specifications not completed.			
Notre Dame du Portage—Wharf reconstruction and extension —To complete (Revote \$131,000)	160,000 00	160,000 00	134,463 04
Expenditures on this project to date were \$176,755.32.			
Contract (1949-50): Hector Bouchard, \$188,247; payments, \$133,038.36; to date, \$174,847.49.			
Noyan (Lacolle)—Wharf reconstruction	31,000 00	31,000 00	19,283 19
Contract: Raymond Matte, Limitee, \$22,392.09; payments, \$18,312.63.			
Papineauville (Pentecost Bay)—Improvements—To complete (Revote \$12,000)	30,000 00	30,000 00	21,353 02
Expenditures on this project to date were \$71,452.80.			
Contracts, Dominion Bridge Co., Limited: (a) bridge superstructure, \$9,845; payment in full; (b) dredging causeway, \$6,825; payments, \$3,510. Work carried out by day labour cost \$7,961.32 (labour, \$3,877.05; materials and supplies, \$4,084.27).			

	Estimates	Allotments	Expenditures
Paspebiac—Harbour repairs and improvements—To complete (Revote \$33,500)	180,000 00	180,000 00	1,202 46
Expenditures on this project to date were \$217,893.48.			
Contract: B. Joncas, \$133,105, reconstruction of section of wharf; no payments.			
Petit Cap—Breakwater extension	71,000 00	71,000 00	549 77
Contract: Emile Cloutier and C. H. Nadeau & Sons, Limited, \$38,920.50; no payments.			
Petit Gaspe—Wharf extension—To complete	26,000 00	26,000 00	19,160 18
Total expenditures on this project were \$24,387.35.			
Contract (1949-50): J. A. Plourde and J. Ouellette, \$22,710.64; final payment, \$17,658.24. Work carried out by day labour cost \$842.72 (labour, \$413.09; materials and supplies, \$429.63).			
Petite Madeleine—Towards wharf	100,000 00	100,000 00	78,005 64
Contract: Edgar Jourdain, \$341,220; payments, \$77,836.84.			
Petite Riviere St. Francois—Wharf repairs and improvements	47,000 00	47,000 00	110 11
Pointe au Perc—Wharf repairs	60,000 00	70,908 66	70,822 91
Contract: Mitis Construction Co., Limited, \$69,537.45; payment in full.			
Pointe au Pic—Towards wharf reconstruction and enlargement ..	200,000 00	200,000 00	793 01
Contract: North Shore Construction Co., Limited, \$346,992.25; no payments.			
Pointe St. Pierre—Wharf repairs and improvements	20,000 00	23,000 00	22,489 38
Work carried out by day labour (labour, \$8,846.13; materials and supplies, \$13,643.25).			
Port Daniel—Fishing harbour—To complete	79,000 00	79,000 00	64,285 96
Total expenditures on this project were \$115,320.77.			
Contract: J. P. Porter Co., Limited, \$63,301.85; payment in full.			
Richelieu River—Dredging—To complete (Revote \$55,000)	79,000 00	79,000 00	21,370 26
Expenditures on this project to date were \$227,743.36.			
Contract (1948-49): Marine Industries, Limited, \$268,512.42; payments, \$21,677.31, of which Canadian Industries, Limited, contributed \$1,604.51 as its share, at McMaisterville; to date, \$218,875.24.			
Richelieu River Dredging	200,000 00	200,000 00	51,569 29
Contract: Marine Industries, Limited, \$192,904; payments, \$48,859.29. Work carried out by day labour cost \$2,160.74 (labour, \$1,978.21; materials and supplies, \$182.53).			
Richelieu River—To pay for expropriated property required in connection with the construction of Fryer's Island Dam	25,000 00	25,000 00	20,000 00
The payment was made to Oscar Besette and Elie Beauregard.			
Rimouski—Protection wall	343,500 00	343,613 87	343,613 87
Work carried out by day labour (labour, \$90,099.84; materials and supplies, \$253,514.03).			
Rimouski—Towards wharf reconstruction (Revote \$200,000)	570,000 00	570,000 00	555,167 39
Expenditures on this project to date were \$1,234,102.41.			
Contract: La Compagnie de Construction des Boulevards du Quebec, \$533,915.43; payments, \$532,915.43. Geo. Demers received \$21,356.62 for plans and specifications, etc., to date, \$64,413.04.			
Riviere au Renard—Wharf improvements	49,000 00	49,000 00	35,982 08
Expenditures on this project to date were \$57,397.21.			
Work carried out by day labour (labour, \$12,032.95; materials and supplies, \$23,919.13).			
Riviere au Tonnerre—Dredging—To complete	60,000 00	60,000 00	28 56
Expenditures on this project to date were \$25,786.21.			
Contract (1948-49): J. P. Porter Co., Limited, \$79,200; no payments in current year; to date, \$25,344.			
Riviere des Mille Iles—Dredging (Revote \$13,000)	47,000 00	47,000 00	38,108 64
Expenditures on this project to date were \$65,154.65.			

	Estimates	Allotments	Expenditures
Contract: Delorimier Construction, Limited, \$35,064.64 (including \$9,662.57, settlement of claim, for additional cost owing to difficulties encountered in carrying out the work); payment in full.			
Riviere Whalen (Cap des Rosiers)—Fishing harbour—To complete	92,000 00	92,000 00	50,776 64
Total expenditures on this project were \$526,231.61.			
Contract (1948-49): Royalmount Construction, Limited, \$487,942.76; payments, including final payment, \$48,707.35. Geo. Demers received \$1,948.29 for supervision, etc.; total payments, \$35,698.03.			
Ste. Anne des Monts—Wharf reconstruction and extension—To complete (Revote \$70,000)	184,000 00	184,000 00	125,773 96
Expenditures on this project to date were \$1,505,656.61.			
Contract (1948-49): J. P. Porter Co., Limited, \$1,334,981.42; payments, \$110,839.79; to date, \$1,291,662.14. O. J. McCulloch & Company received \$14,471.52 for supervision, to date, \$90,868.92.			
Ste. Anne de Sorel—Reconstruction of breakwaters	46,000 00	46,000 00	38,695 05
Contract: Lucien Lachapelle, \$38,246.70; payment in full.			
St. Barthelemi—Wharf	11,500 00	11,500 00	1,323 59
Contract: J. E. Cote, \$8,589; payments, \$1,130.			
St. Donat (Riviere Ouareau)—Wharf	11,000 00	11,000 00	10,989 66
Work carried out by day labour (labour, \$2,883.72; materials and supplies, \$8,105.94).			
Ste. Felicite—Wharf reconstruction	124,000 00	124,000 00	329 36
Contract: Gulf Maritime Construction, Limited, \$58,780; no payments.			
St. Godefroi—Wharf replacement	80,000 00	80,000 00	110 73
Contract: George K. Steele, \$70,990; no payments.			
St. Jean Port Joli—Wharf reconstruction (Revote \$75,000)	150,000 00	150,000 00	142,340 37
Contract: Napoleon Trudel & Fils, \$140,947.33; payment in full.			
St. Joachim de Tourelle (Anse des Quinze Collets)—Breakwater (Revote \$30,000)	65,000 00	65,000 00	46,916 87
Total expenditures on this project were \$64,091.65.			
Contract (1949-50): B. Joncas, \$63,526.86; payments, including final payment, \$46,526.86.			
St. Michel de Bellechasse—Wharf repairs—To complete	19,000 00	19,000 00	16,721 66
Total expenditures on this project were \$80,040.13.			
Contract (1949-50): J. Lionel Bizier, \$78,329.25; final payment, \$16,439.17.			
St. Simeon Est—Wharf extension	24,000 00	24,500 00	24,332 31
Contract: Alphonse Lapointe, \$23,801.49; payment in full.			
Sept Iles—Towards wharf	250,000 00	174,371 19	8,368 28
C. D. Howe Co., Limited, received \$8,186.40 for plans and specifications.			
Sorel—Harbour repairs and improvements	1,150,000 00	1,150,000 00	868,888 15
Expenditures on this project to date were \$1,184,933.48.			
Contracts (1949-50): (a) Elzear Cournoyer, \$16,891.84, Morgan wharf repairs; final payment, \$3,685.03; (b) Armand Sicotte and Sons, \$1,241,648, reconstruction of No. 2 dock; payments, \$855,578.25; to date, \$951,485.49. Inspection cost \$6,594.87. Work carried out by tender amounted to \$3,030.			
Stratford Centre—Wharf reconstruction	18,500 00	18,500 00	1,973 19
Contract: J. E. Cote, \$11,821; payments, \$1,644.53.			
Tadoussac (Anse Tadoussac)—Towards wharf reconstruction	200,000 00	200,000 00	246 29
Contract: McNamara Construction Co., Limited, \$487,878.85; no payments.			
Taschereau—Wharf—To complete	9,500 00	9,500 00	8,577 41
Work carried out by day labour (labour, \$2,608.30; materials and supplies, \$5,969.14).			
Trois Pistoles—Wharf reconstruction	59,000 00	59,000 00	41,193 43
Contract: Beaudet & Fils, \$34,464.60; payment in full. Work carried out by day labour cost \$5,727.52 (labour, \$1,618.14; materials and supplies, \$4,109.38).			

	Estimates	Allotments	Expenditures
Vercheres—Harbour repairs and improvements—To complete ...	70,000 00	73,100 00	73,091 57
Total expenditures on this project were \$121,185.61.			
Contract (1949-50): Campbell Bros. & Thompson, Limited, \$82,330.65; payments, including final payment, \$72,235.92.			
Supplement (transfer from Votes 356 and 755)	116 25		
	10,542,816 25	10,542,816 25	6,812,654 90
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	1,462,799 00	1,462,799 00	
	\$9,080,017 25	\$9,080,017 25	\$6,812,654 90

**Votes 338 and 751 Construction, Acquisition, Repairs and Improvements of, and plans and sites for,
Harbour and River Works—Ontario**

	Estimates	Allotments	Expenditures
Beausoleil Island—Wharf reconstruction	50,000 00	50,000 00	7,329 72
Contract: Bermingham Construction, Limited, \$45,022; pay- ments, \$7,119.50.			
Belle River—Reconstruction of training wall	19,000 00	19,188 77	19,188 77
Contract: Detroit River Construction Co., Limited, \$18,586.66; payment in full.			
Belleville—Harbour improvements	23,000 00	23,000 00	19,270 92
Contract: H. J. McFarland Construction Co., Limited, \$18,712.10; payment in full.			
Burlington Channel—Redredging	53,200 00	77,200 00	76,864 82
Contract: Russell Construction Co., Limited, \$76,068.92; pay- ment in full.			
Collingwood—Harbour improvements	28,000 00	28,000 00	
Departure Lake—Wharf	9,300 00	9,300 00	246 33
Elsas—Wharf—To complete	6,900 00	6,900 00	3,544 17
Contract: Thomas McDonald, \$4,550; payments, \$2,997.90.			
Fort William—Dredging	732,000 00	732,000 00	503,605 29
Expenditures on this project to date were \$1,430,613.72.			
Contract (1948-49): Canadian Dredge & Dock Co., Limited, dredging at Fort William and breakwater construction at Port Arthur; final payment, \$1,309.28; total payments, \$217,397.62 (dredging). Total payments on completed contract \$1,243,998.77, of which \$1,026,601.15 was paid for breakwater construction at Port Arthur (\$165,565 in the current year from the appropriation "Port Arthur—Harbour improve- ments", \$684,041.42 in 1949-50 from Vote 371 and \$176,994.73 in 1948-49 from Vote 375 "Port Arthur—Breakwater").			
Contract: Canadian Dredge & Dock Co., Limited, dredging at Fort William (\$288,865) and breakwater extension at Port Arthur (\$935,312); payments, \$168,911.28 (dredging); other payments on this contract were made from the appropriation "Port Arthur—Harbour improvements".			
Contract: Consolidated Dredging, Limited, \$306,900, dredging in Kaministiquia River; payments, \$231,015.30, of which the Great Lakes Paper Co., Limited, contributed \$6,582.95 as its share.			
Contract (1949-50): Consolidated Dredging, Limited, \$358,306.10, dredging Westfort turning basin; payments, including final payment, \$100,577.59.			
Inspection cost \$6,010.43.			
Fort William—Wharf	22,000 00	22,000 00	14,669 67
Contract: Thunder Bay Harbour Improvements, Limited, \$21,362; payments, \$14,172.42.			

	Estimates	Allotments	Expenditures
French River—Water control improvements—The Province of Ontario to pay half the cost (Revote \$30,000)	180,000 00	180,000 00	94,604 43
Expenditures on this project to date were \$184,820.07.			
Contract (1949-50): Canadian Dredge & Dock Co., Limited, \$317,818; payments, \$160,558.02; to date, \$295,506.58. The Province of Ontario contributed \$68,653.82 in the current year as its share; to date, \$136,128.10.			
Goderich—Repairs to harbour works	230,000 00	230,000 00	67,472 20
Contract: Canadian Dredge & Dock Co., Limited, \$172,752; payments, \$51,869.70. Work carried out by day labour cost \$15,248.29 (labour, \$8,361.60; materials and supplies, \$6,886.69).			
Gogama (Lac Minisinakwa)—Wharf	6,500 00	6,500 00	320 73
Gore Bay—Wharf extension	30,000 00	30,000 00	28,106 46
Total expenditures on this project were \$30,979.05.			
Contract: Reginald A Blyth, \$27,018.32; payment in full.			
Grand River—Contribution towards improvements	78,000 00	78,000 00	16,282 63
The contribution was made to the Grand River Conservation Commission.			
Hamilton—Harbour improvements (Revote \$185,000)	1,150 000 00	1,150,000 00	586,746 37
Expenditures on this project to date were \$2,067,911.12.			
Contracts: (a) (1948-49) Aiken & MacLachlan, Limited, \$73,304.74, marine garage; final payment, \$10,684.32; (b) (1949-50) McNamara Construction Co., Limited, \$1,171,389.90, construction of terminal wharf; payments, \$56,767.16; to date, \$944,701.70; (c) (1949-50) McNamara Construction Co., Limited, \$74,261.03, widening LaSalle Park wharf; payments, including final payment, \$50,099.99; (d) J. P. Porter Co., Limited, \$623,700, dredging; payments, \$453,915. Inspection cost \$6,912.50. Construction Borings, Limited, received \$3,587.61 re soil test boring operations.			
Killarney—Wharf and warehouse	19,000 00	19,000 00	1,340 00
Leamington—Redredging	80,000 00	84,000 00	82,949 87
Contract: McNamara Construction Co., Limited, \$91,630; payments, \$81,996.08.			
Lion's Head—Wharf repairs	20,000 00	20,000 00	16,829 99
Contract: Reginald A. Blyth, \$16,648.59; payment in full.			
Little Current—Towards dredging channel (Revote \$100,000)	625,000 00	625,000 00	388,710 73
Contract: Canadian Dredge & Dock Co., Limited, \$599,440.22; payments, \$384,010.96. Inspection cost \$3,466.12.			
McKenzie Island (Red Lake)—Wharves	42,500 00	42,500 00	
Meaford—Repairs to harbour walls (Revote \$30,000)	121,000 00	121,000 00	28,177 13
Contract: McNamara Construction Co., Limited, \$27,580.08; payment in full.			
Michipicoten—Dredging	80,000 00	80,000 00	73 56
Contract: McNamara Construction Co., Limited, \$188,087.50; no payments.			
Midland—Harbour repairs and improvements	160,000 00	160,000 00	133,786 50
Contracts: (a) Reginald A. Blyth, \$10,215.60, construction of floats; payment in full; (b) McNamara Construction Co., Limited, \$116,544.48, dredging at Tiffin; Payment in full; (c) Russell Construction Co., Limited, \$19,653.60, construction of 4 mooring stations; no payments. Inspection cost \$2,407.01; work carried out by day labour, \$1,765.66 (materials and supplies).			
Midland to Pointe au Baril—Dredging inside channel (Revote \$88,000)	207,000 00	207,000 00	92,564 54
Expenditures on this project to date were \$278,566.79.			
Contracts: (1948-49) Consolidated Dredging, Limited, \$174,114.57; payments, including final payment, \$74,629.02; Russell Construction Co., Limited, \$144,302.50; payments, \$13,275. Inspection cost \$4,497.02.			

	Estimates	Allotments	Expenditures
Montreal River (Mowatt's Landing)—Wharf replacement	20,000 00	20,000 00	14,750 06
Contract: Thomas McDonald, \$13,476.20; payment in full.			
Nanticoke Creek—Towards breakwater and dredging	25,000 00	25,000 00	
Nipigon—Wharf extension and dredging—To complete	37,000 00	42,400 00	42,384 66
Contract: Consolidated Dredging, Limited, \$42,141.45; payment in full.			
Ottawa (Rideau River)—Repairs to walls (Revote \$59,000)	65,000 00	65,000 00	40,244 46
Total expenditures on this project were \$57,345.28.			
Contract: Robertson Construction & Engineering Co., Limited, \$39,513.31; payment in full.			
Owen Sound—Towards harbour wall (Revote \$100,000)	200,000 00	163,700 00	217 85
Plans and specifications not completed.			
Pelee Island—Wharf reconstruction	65,000 00	65,000 00	97 72
Contract: Rieger Bros. Construction Co., Limited, \$56,529; no payments.			
Port Arthur—Harbour improvements (Revote \$165,000)	875,000 00	875,000 00	529,806 80
Expenditures on this project to date were \$2,197,247.45.			
Contracts: (a) (1948-49) Canadian Dredge & Dock Co., Limited, described under "Fort William—Dredging", above; payments, including final payment, \$165,565; total payments, \$1,026,601.15 (breakwater construction); (b) Canadian Dredge & Dock Co., Limited, dredging at Fort William (\$288,865) and breakwater extension at Port Arthur (\$935,312), also described under "Fort William—Dredging", above; payments, \$351,893.16 (breakwater); (c) Consolidated Dredging, Limited, \$44,560, dredging areas H & K; payments, \$3,887.46. Inspection cost \$6,418.			
Port Burwell—Reconstruction of piers (Revote \$240,000)	256,000 00	256,000 00	218,390 65
Total expenditures on this project were \$414,514.60.			
Contracts: (a) (1949-50) Reginald A. Blyth, reconstruction of west pier, \$226,168.03; payments, including final payment, \$144,815.27; (b) Russell Construction Co., Limited, \$70,140.54, reconstruction of east pier; payment in full. Inspection cost \$3,376.04.			
Port Colborne—Breakwater repairs (Revote \$29,000)	145,000 00	145,000 00	68,053 22
Expenditures on this project to date were \$197,658.38.			
Contracts: (a) (1948-49) Bermingham Construction, Limited, \$167,685.80; payments, including final payment, \$39,600.62; (b) McNamara Construction Co., Limited, \$72,600; payments, \$27,699.81.			
Port Credit—Harbour improvements (Revote \$152,000)	154,000 00	154,000 00	137,046 12
Contract: J. P. Porter Co., Limited, \$135,167.42; payment in full.			
Port Dover—Repairs to west pier—To complete	38,000 00	38,392 43	38,392 43
Total expenditures on this project were \$54,645.72.			
Contract (1949-50): Reginald A. Blyth, \$53,104.97; payments, including final payment, \$37,641.01.			
Port Hope—Extension to Queen's wharf	109,000 00	109,000 00	56 40
Project deferred.			
Port Lambton—Harbour improvements	35,000 00	36,400 00	26,017 35
Contract: Mac Construction Co., \$32,743.70; payments, \$22,983.67. Water lot purchased from the Province of Ontario, Department of Highways, \$1,550.			
Portsmouth—Wharf reconstruction—To complete	96,000 00	96,000 00	89,231 23
Contract: Bermingham Construction, Limited, \$87,880.62; payment in full.			
Port Stanley—Pier reconstruction—To complete	100,000 00	100,000 00	71,111 45
Total expenditures on this project were \$125,420.16.			
Contract (1949-50): Canadian Dredge & Dock Co., Limited, \$123,111.45; final payment, \$70,712.37.			
Sand Point—Wharf repairs—To complete	15,000 00	16,500 00	16,066 67
Total expenditures on this project were \$31,728.14.			
Contract (1949-50): Reginald A. Blyth, \$30,004.25; payments, including final payment, \$15,230.72.			

DEPARTMENT OF PUBLIC WORKS

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	Estimates	Allotments	Expenditures
Sandfield—Wharf	8,000 00	8,000 00	7,417 01
Contract: L. R. Brown & Co., Limited, \$6,955.61; payment in full.			
Sarnia—Pier extension and mooring clusters	28,600 00	28,600 00	27,209 30
Contract: Reginald A. Blyth, \$26,408.16; payment in full.			
Silver Islet—Wharf	19,000 00	19,000 00	316 20
Sioux Lookout—Wharf extension	5,300 00	5,300 00	449 14
South Baymouth—Harbour improvements—To complete (Revote \$55,100)	65,000 00	65,000 00	35,757 73
Expenditures on this project to date were \$81,637.54.			
Contract (1949-50): Canadian Dredge & Dock Co., Limited, \$60,088.02; payments, \$30,902.40. Work carried out by day labour cost \$4,334.11 (labour, \$1,875; materials and supplies, \$2,459.11).			
Sundridge (Lake Bernard)—Wharf	16,700 00	16,700 00	15,096 09
Contract: Fred Gauvreau, \$13,988.70; payment in full.			
Thorah Island—Harbour repairs and redredging	22,300 00	22,300 00	9,481 99
Contract: Russell Construction Co., Limited, \$19,844; payments, \$8,993.85.			
Thornbury—Reconstruction of pier (Revote \$50,000)	125,000 00	125,000 00	112 30
Contract: McNamara Construction Co., Limited, \$131,999.10; no payments.			
Toronto—Harbour repairs and improvements	351,000 00	351,000 00	156,898 69
Expenditures on this project to date were \$1,173,534.70.			
Contracts: (a) McNamara Construction Co., Limited, \$221,892.60, circulating channel; payments, \$69,620; (b) (1949-50) Russell Construction Co., Limited, \$39,492.29, crib for west break-water; payments, including final payment, \$28,027.63; (c) Russell Construction Co., Limited, \$57,849.91, steel pile break-water; payment in full.			
Trenton—Additional wharfage facilities	15,000 00	15,021 22	15,021 22
Work carried out by day labour (labour, \$5,865; materials and supplies, \$9,156.22).			
Trout Lake—Wharf	5,200 00	5,200 00	3,369 59
Work carried out by day labour (labour, \$1,305.03; materials and supplies, \$1,864.56).			
Turkey Point—Wharf	17,000 00	17,000 00	597 22
Vermilion Bay—Wharf (Revote \$12,000)	30,000 00	30,000 00	13,764 09
Contract: Wm. Newman Co., Limited, \$18,908; payments, \$13,316.19.			
Virginia Beach—Wharf	21,300 00	21,300 00	179 73
Wawa—Wharf	10,200 00	9,000 00	111 48
Wheatley (Muddy Creek)—Fishing harbour—To complete	68,000 00	68,000 00	48,214 04
Expenditures on this project to date were \$75,628.14.			
Contracts: (a) Dean Construction Co., Limited, \$12,150, dredging; payments, \$7,168.50; (b) N. C. Srigley, \$9,290.15, extension to retaining wall; payments, \$7,216.65; (c) (1948-49) Woollatt Construction, Limited, \$54,699.62; payments, including final payment, \$28,851.22. Inspection cost \$2,563.03.			
Windsor—Purchase of Wharf property	148,000 00	149,200 00	149,129 50
Site for public dock purchased from the Canadian National Railways, \$148,000.			
Supplement (transfer from Votes 356 and 755)	602 42		
	7,163,602 42	7,163,602 42	3,957,707 22
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	600,300 00	600,300 00	
	\$6,563,302 42	\$6,563,302 42	\$3,957,707 22

Vote 339 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Harbour and River Works—Manitoba

	Estimates	Allotments	Expenditures
Arnes—Harbour improvements	36,000 00	36,000 00	309 70
Assiniboine River—Dyking and cut off (Revote \$85,000)	94,000 00	94,000 00	81,423 09
Total expenditures on this project were \$155,176.03.			
The Prairie Farm Rehabilitation Administration, Department of Agriculture, received \$68,566.95 for construction work.			
Work carried out by day labour (labour, \$1,413.48; materials and supplies, \$11,442.66).			
Athapapuskow Lake—Wharf	6,000 00	6,000 00	4,243 99
Grassy Narrows (Hecla Island)—Wharves	12,000 00	12,000 00	7,909 41
Work carried out by day labour (labour, \$2,842.33; materials and supplies, \$5,067.08).			
Hecla—Wharf repairs	26,000 00	26,000 00	137 83
Hnausa—Jetty reconstruction—To complete (Revote \$5,000)	15,000 00	15,000 00	4,161 78
Expenditures on this project to date were \$22,446.04.			
Work carried out by day labour (labour, \$986.58; materials and supplies, \$2,930.20).			
Lac du Bonnet—Wharf reconstruction—To complete	9,000 00	9,000 00	6,639 64
Total expenditures on this project were \$25,765.17.			
Contract (1949-50): Wm. Newman Co., Limited, \$24,730.46; final payment, \$6,454.65.			
Rabbit Point—Wharf	24,000 00	24,000 00	15,049 57
Work carried out by day labour (labour, \$2,327.22; materials and supplies, \$12,722.35).			
St. Andrews Lock and Dam—Improvements to bridge (Revote \$86,000)	176,000 00	176,000 00	90,149 89
Expenditures on this project to date were \$91,423.64.			
Contracts: (a) Reginald A. Blyth, \$107,235, improvements to bridge; no payments; (b) Dominion Bridge Co., Limited, (1) \$71,420, improvements to bridge; payments, \$61,790.40; (2) \$27,975, sidewalks and hand railing; payment in full.			
	<u>\$ 398,000 00</u>	<u>\$ 398,000 00</u>	<u>\$ 210,024 95</u>

Votes 340 and 752 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Harbour and River Works—Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Alberta Beach, Alberta—Wharf repairs—To complete	14,500 00	10,500 00	5,906 71
Total expenditures on this project were \$21,654.17.			
Contract (1949-50): Hubtop Construction Co., Limited, \$20,367.15; payments, including final payment, \$5,282.99.			
Black Lake, Saskatchewan—Wharf	8,000 00	8,000 00	6,723 33
Work carried out by day labour (labour, \$1,466.99; materials and supplies, \$5,256.34).			
Buffalo Narrows, Saskatchewan—Wharf repairs and extension	22,000 00	22,000 00	9,594 90
Work carried out by day labour (labour, \$2,184.67; materials and supplies, \$7,410.23).			
Cold Lake, Alberta—Harbour improvements	60,000 00	60,000 00	52,108 42
Contract: R. A. Kenny, \$50,391.75; payment in full.			
Dore Lake, Saskatchewan—Wharf	11,000 00	11,000 00	3,995 30
Work carried out by day labour (labour, \$1,379.61; materials and supplies, \$2,598.50).			
Fort Franklin, Northwest Territories—Wharf repairs and extension —To complete (Revote \$10,000)	14,000 00	14,000 00	11,305 21
Total expenditures on this project were \$33,319.81.			
Work carried out by day labour (labour, \$3,789.80; materials and supplies, \$7,515.41).			

	Estimates	Allotments	Expenditures
Hay River, Northwest Territories—Wharf	57,000 00	57,000 00	19,331 64
Contract: Bond Construction Co., Limited, \$56,641; payments, \$12,905. Work carried out by day labour cost \$6,333.32 (labour, \$429.35; materials and supplies, \$5,903.97).			
Stony Rapids, Saskatchewan—Wharf	9,000 00	9,000 00	7,216 80
Work carried out by day labour (labour, \$1,210.92; materials and supplies, \$6,035.88).			
Waskesiu Lake, Saskatchewan—Harbour improvements—To complete	20,000 00	20,000 00	19,489 74
Total expenditures on this project were \$110,022.70.			
Contract (1948-49), cost plus fixed fee, \$6,000: Bonn & Davis, \$114,488.60, of which the Department of Resources and Development paid \$6,439.14; payments, including final payment, \$19,489.74.			
Waterways, Alberta—Reconstruction of wing dams	30,000 00	34,000 00	23,725 31
Expenditures on this project to date were \$34,557.10.			
Work carried out by day labour (labour, \$13,030.82; materials and supplies, \$10,694.49).			
	<u>\$ 245,500 00</u>	<u>\$ 245,500 00</u>	<u>\$ 159,427 36</u>

Votes 341 and 753 Construction, Acquisition, Repairs and Improvements of, and plans and sites for, Harbour and River Works—British Columbia and Yukon

	Estimates	Allotments	Expenditures
Alert Bay—Seaplane landing	45,000 00	45,000 00	16,040 72
Contract: R. J. Dunlop & Co., Limited, \$29,211.54; payments, \$15,549.65.			
Alert Bay—Wharf	70,000 00	70,000 00	50,219 14
Total expenditures on this project were \$66,179.43.			
Contract (1949-50): Pacific Pile Driving Co., Limited, \$64,049.81; payments, including final payment, \$48,789.43.			
Alice Arm—Wharf reconstruction	32,000 00	32,000 00	485 87
Allison Harbour—Float and shed (Revote \$11,000)	13,000 00	13,000 00	11,580 00
Contract: Oskar Johnson Logging Company, \$11,580; payment in full.			
Arrow Park West—Wharf reconstruction (Revote \$24,000)	35,000 00	35,000 00	26,842 63
Contract: H. S. Murphy and H. M. Fletcher, \$32,740; payments, \$25,146.40.			
Balmoral—Wharf—To complete (Revote \$11,000)	13,000 00	13,000 00	9,418 55
Total expenditures on this project were \$18,374.02.			
Contract (1949-50): Armour Salvage & Towing Co. (1945), \$17,572.61; payments, including final payment, \$9,097.50.			
Bamfield East—Wharf repairs	40,000 00	40,000 00	
Beaton—Wharf reconstruction (Revote \$20,000)	30,000 00	30,000 00	10,706 63
Work carried out by day labour (labour, \$5,777.71; materials and supplies, \$4,928.92).			
Bella Coola—Scow grid and loading platform (Revote \$26,000) ..	30,000 00	30,000 00	29,402 64
Contract: Horie-Latimer Construction Co., Limited, \$29,114.32; payment in full.			
Blubber Bay—Wharf reconstruction	51,000 00	51,000 00	41,314 27
Contract: William Greenlees, \$40,498.41; payment in full.			
Bull Harbour (Hope Island)—Floats (Revote \$8,000)	11,000 00	11,000 00	107 22
Cape Mudge (Quadra Island)—Wharf and breakwater	36,000 00	36,000 00	
Chase—Wharf reconstruction	23,000 00	23,000 00	19,922 18
Work carried out by day labour (labour, \$8,608.76; materials and supplies, \$11,313.42).			

	Estimates	Allotments	Expenditures
Chemainus—Breakwater	34,000 00	34,000 00	
Comox—Boat Harbour	80,000 00	80,000 00	83 95
Contract: Pacific Pile Driving Co., Limited, \$99,310; no payments.			
Courtenay River Slough—Harbour improvements	42,000 00	42,000 00	
Crescent—Wharf	11,000 00	11,000 00	130 19
Crofton—Wharf replacement	45,000 00	45,000 00	
Davis Bay (Wilson Creek)—Breakwater and float	17,000 00	17,068 21	17,068 21
Contract: Pacific Pile Driving Co., Limited, \$16,260.70; payment in full.			
Dodge Cove, Digby Island—Wharf (Revote \$23,000)	30,000 00	30,000 00	26,314 69
Contract: Armour Salvage & Towing Co. (1945), \$25,341.81; payment in full.			
Esperanza—To take over and reconstruct landing	7,000 00	7,000 00	233 40
Esquimalt—Repairs to jetty	219,000 00	87,000 00	
Plans and specifications not completed.			
Fraser Lake—Wharf reconstruction	23,000 00	23,000 00	2,177 72
Work carried out by day labour (labour, \$503.86; materials and supplies, \$1,673.86).			
Fraser River—Dredging (Revote \$200,000)	350,000 00	552,000 00	524,056 96
Expenditures on this project to date were \$1,175,588.83.			
Contracts, British Columbia Bridge & Dredging Co., Limited: (a) at Douglas Island, \$205,362.45; payment in full; (b) at Gunderson's Slough, \$15,600; no payments; (c) at Mungo Bend, \$45,404.69; payment in full; (d) Port Mann channel, \$213,978.83; payment in full. Inspection cost \$7,099.41. Rental of equipment cost \$49,490.07 of which Carey & Cartmell received \$15,964.38 (\$4,839.38, barge; \$11,125, scuffers); Fraser River Dredging Co., Limited, \$22,550 (dredges); Gilley Bros., Limited, \$6,008.50 (scows); West Coast Dredging Co., Limited, \$4,967.19 (dredge).			
Fraser River—Towards improvements	1,700,000 00	1,844,520 00	818,544 75
Expenditures on this project to date were \$973,258.68.			
Contracts: (a) Coast Quarries, Limited, \$138,416.04; reconstruction of north arm jetty; payment in full; (b) Fraser River Pile Driving Co., Limited, (1) \$180,095; Port Mann training wall; payments \$38,197.53; (2) (1949-50) \$119,555.56; renewal of Sapperton Dyke No. 1; final payment, \$24,779.36; (c) Gilley Bros., Limited (1) \$14,859.33; channel maintenance Lulu Island; payment in full; (2) \$290,000; channel protection No. 1 Island; payments, \$75,403.42; (3) (1949-50) \$1,339,515; construction of south jetty No. 2; payments, \$398,821.32; payments to date, \$416,339.12; (d) Gilpin-Nash Limited, (1) \$94,500; Kirkland Island Channel; payments, \$4,855.63; (2) \$538,500; Steveston north jetty; payments, \$40,099.62; (e) West Coast Dredging Co., Limited, \$41,460.51; Tilbury Island protection; payment in full.			
Inspection cost \$11,063.93; construction of dolphin, \$2,700. A model of the Fraser River was made by the National Research Council at a cost of \$26,852.50.			
Friendly Cove (Nootka Island)—Breakwater	75,000 00	75,000 00	42,358 61
Contract: Coast Quarries, Limited, \$41,801.76; payment in full.			
Gambier Island (Camp Georgia)—Wharf	50,000 00	50,000 00	43,490 66
Contract: Findlay-White Construction Co., Limited, \$42,271.86; payment in full.			
Ganges—Harbour repairs and improvements (Revote \$25,000) ..	60,000 00	60,000 00	47,797 04
Contract: Pacific Pile Driving Co., Limited, \$46,893.68; payment in full.			
Gibson's Landing—Wharf improvements—To complete	10,000 00	10,000 00	5,658 56
Work carried out by day labour (labour, \$2,630.70; materials and supplies, \$3,027.86).			
Half Moon Bay—Wharf repairs and improvements	30,000 00	30,000 00	25,315 16
Contract: Pacific Pile Driving Co., Limited, \$24,567.40; payment in full.			

	Estimates	Allotments	Expenditures
Harrison Hot Springs—Float and approach	13,000 00	13,000 00	11,484 60
Contract: Fraser River Pile Driving Co., Limited, \$11,248.65; payment in full.			
Horseshoe Bay—Wharf improvements	16,000 00	17,400 00	17,293 29
Contract: Findlay-White Construction Co., Limited, \$16,792.62; payment in full.			
Kamloops—Wharves—To complete	10,000 00	10,000 00	9,803 41
Work carried out by day labour (labour, \$7,401.75; materials and supplies, \$2,401.66).			
Ladysmith—Wharf renewal	50,000 00	50,000 00	
Plans and specifications not completed.			
Lewes River, Yukon—Towards reconstruction of dam	110,000 00	110,000 00	
Plans and specifications completed but amendments being considered.			
Madeira Park (Pender Harbour)—Floats	7,000 00	7,000 00	5,814 16
Contract: Pacific Pile Driving Co., Limited, \$5,756.45; payment in full.			
Masset—Seaplane landing	35,000 00	40,000 00	39,438 86
Contract: A. T. Holland & H. B. Phillips. \$38,262.02; payment in full.			
Mayne Island—Wharf repairs and improvements	42,000 00	42,000 00	
Minstrel Island—Wharf repairs and improvements (Revote \$15,000)	16,000 00	16,900 00	15,467 52
Contract: Frank Gagne, \$15,173.39; payment in full.			
Nakusp—Mooring berth	6,000 00	6,000 00	1,399 26
Work carried out by day labour (labour, \$28.80; materials and supplies, \$1,370.46).			
Nanaimo—Dredging—To complete	297,000 00	297,000 00	161,677 88
Expenditures on this project to date were \$452,514.29.			
Contract (1948-49): North Western Dredging Co., Limited, \$489,045; payments, \$155,788.92; to date, \$437,263.22. Inspection cost \$5,888.96.			
Nanose Bay—Breakwater	76,000 00	76,000 00	74,639 07
Contract: Ed. Walsh & Co., Limited, \$73,720.10; payment in full.			
Nelson—Floating wharf	11,000 00	11,000 00	10,947 13
Work carried out by day labour (labour, \$5,344.91; materials and supplies, \$5,602.22).			
New Westminster—Floats	20,000 00	21,000 00	16,156 12
Contract: Fraser River Pile Driving Co., Limited, \$15,727.26; payment in full.			
New Westminster—Wharf reconstruction and improvements—To complete (Revote \$74,000)	81,000 00	81,000 00	80,962 38
Total expenditures on this project were \$178,933.40.			
Contracts: (a) (1948-49) British Columbia Bridge & Dredging Co., Limited, \$130,917.72; final payment, \$37,057.35; (b) H. Dyer & Son, Limited, \$9,183; payment in full. Work carried out by day labour cost \$34,440.86 (labour, \$9,702.15; materials and supplies, \$24,738.71).			
Okanagan Flood Control Project—Towards Dominion Government's share of cost	480,000 00	480,000 00	23,272 23
Expenditures on this project to date were \$44,043.23.			
The Federal Government made a payment of \$21,985.40 to the Government of the Province of British Columbia as its share (50 per cent) of the cost of rights-of-way, additional surveys, plans and specifications, etc., in respect of this project; to date, \$42,756.40. F. G. Goodspeed, Chairman of the Okanagan River Board, received \$1,286.83 for professional services and travelling expenses.			
Phipps Point (Hornby Island)—Wharf improvements	25,000 00	25,000 00	20,131 73
Total expenditures on this project were \$22,597.64.			
Contract (1949-50): Albert J. Savoie, \$21,843.40; payments, including final payment, \$19,531.73.			
Port Alberni—Dredging	120,000 00	120,000 00	78,085 38
Contract: North Western Dredging Co., Limited, \$97,925; payments, \$74,700.23; inspection cost \$3,324.15.			

	Estimates	Allotments	Expenditures
Port Alberni—Harbour improvements	85,000 00	85,000 00	65,758 29
Contract: Western Bridge & Steel Fabricators, Limited, \$62,266.92; payments, \$55,550.02. Evans, Coleman and Evans, Limited, received \$5,477.18 for a crane. Work carried out by day labour cost \$3,369.79 (labour, \$1,650.15; materials and supplies, \$1,719.64).			
Port Clements—Renewal of floats	18,500 00	18,500 00	
Port Essington—Replacement of approach, floats and ice shield ..	55,000 00	55,000 00	
Tenders not yet called.			
Port Hardy—Wharf repairs	44,000 00	44,000 00	7,097 12
Contract: James McDonald Construction Co., Limited, \$50,983; payments, \$6,626.61.			
Port Renfrew—Wharf reconstruction (Revote \$25,000)	60,000 00	60,000 00	54,840 94
Contract: James McDonald Construction Co., Limited, \$53,628.73; payment in full.			
Prince Rupert (Fairview Bay)—Breakwater (Revote \$250,000) ..	302,000 00	302,000 00	132,394 50
Contract: Northern Construction Co., & J. W. Stewart, Limited, \$131,660.40; payment in full.			
Prince Rupert—Roadway and renewal of fishermen's floats (Revote \$62,000)	77,000 00	77,000 00	60,742 91
Expenditures on this project to date were \$68,219.50.			
Contract: Skeena River Pile Driving Co., \$54,299.92; payment in full. Work carried out by day labour cost \$5,035.52 (materials and supplies).			
Qualicum Beach (French Creek)—Boat Harbour—To complete ..	30,000 00	30,000 00	25,273 45
Total expenditures on this project were \$77,417.18.			
Contract (1949-50): Coast Quarries, Limited, \$74,754.30; payments, including final payment, \$24,494.47.			
Redonda Bay—Float and approach	22,000 00	22,000 00	19,628 62
Contract: Horie-Latimer Construction Co., Limited, \$19,206.61; payment in full.			
Riondel—Wharf replacement	35,000 00	35,000 00	86 75
Roberts Bay—Boat harbour	240,000 00	22,680 00	
Robert's Creek—Harbour repairs and improvements (Revote \$100,000)	100,000 00	100,000 00	68,629 18
Total expenditures on this project were \$143,628.55.			
Contracts: (a) Fraser River Pile Driving Co., Limited, \$52,202.12, wharf repairs; payment in full; (b) B. & M. Logging, Limited, \$12,533.77, rockfill at wharf; payment in full. Work carried out by day labour cost \$2,960.49 (materials and supplies).			
Seal Cove (Prince Rupert)—Seaplane landing	20,000 00	20,000 00	
Sechelt—Wharf repairs and improvements—To complete (Revote \$14,000)	20,000 00	23,500 00	14,795 45
Total expenditures on this project were \$73,676.02.			
Contract (1949-50): James McDonald Construction Co., Limited, \$65,560.16; final payment, \$11,350.74. Work carried out by day labour cost \$2,861.52 (labour, \$1,386.28; materials and supplies, \$1,475.24).			
Shawnigan Lake—Wharf and floats	15,000 00	15,000 00	
Sointula—Breakwater and floats	62,000 00	62,000 00	60,032 46
Contract: Horie-Latimer Construction Co., Limited, \$59,267.01; payment in full.			
Squamish—Towards assembly wharf	100,000 00	100,000 00	3,650 97
Work carried out by day labour (labour, \$65.03; materials and supplies, \$3,585.94).			
Steveston—Towards fishing harbour	25,000 00	25,000 00	5,665 26
Payments made to: W. J. Deagle, \$1,000, Nelson Bros. Fisheries Limited, \$1,095.66, and J. H. Todd & Sons, Limited, \$1,100.95, for releases of their respective interests in the site for the proposed fishing harbour. Work carried out by day labour cost \$2,468.65 (materials and supplies).			
Sturdies Bay (Galiano Island)—Wharf extension	18,000 00	18,000 00	15,113 29
Contract: Pacific Pile Driving Co., Limited, \$15,083.29; payment in full.			

	Estimates	Allotments	Expenditures
Trail—Landing (Revote \$8,000)	12,000 00	12,000 00	8,909 44
Contract: Creighton-Horsewill Co., Limited, \$2,974.84 for construction of concrete ramp; payment in full. Work carried out by day labour cost \$5,725.65 (labour, \$2,088.31; materials and supplies, \$3,637.34).			
Vancouver (False Creek)—Towards fishing harbour	100,000 00	88,249 00	
Plans and specifications not completed.			
Vancouver (Sea Island)—Seaplane landing	55,000 00	55,000 00	
Tenders not yet called.			
Vancouver (Stanley Park)—Continuation of sea wall	100,000 00	100,000 00	15,441 39
The payment was made to the Board of Park Commissioners.			
Victoria—Dredging (Revote \$70,000)	228,000 00	228,000 00	142,750 38
Total expenditures on this project were \$333,834.06.			
Contract (1947-48): British Columbia Bridge & Dredging Co., Limited, \$326,077.63; final payment, \$142,308.88.			
Westview—Harbour improvements	180,000 00	180,000 00	194 25
Contract: North Western Dredging Co., Limited, \$75,140, dredging; no payments.			
Westview—Wharf repairs	40,000 00	40,000 00	3,871 28
Work carried out by day labour cost \$3,487.90 (labour, \$690.09; materials and supplies, \$2,797.81).			
William Head Quarantine Station—Breakwater repairs	16,000 00	18,751 00	14,854 24
Contract: Victoria Pile Driving Co., Limited, \$14,395.36; payment in full.			
Zeballos—Wharf replacement	75,000 00	75,000 00	74,026 68
Contract: Findlay-White Construction Co., Limited, \$72,543; payment in full.			
Supplement (transfer from Votes 356 and 755)	68 21		
	6,761,568 21	6,761,568 21	3,129,629 60
Less: Estimated amount by which actual expenditure on all listed projects will fall short of the total of amounts that may be required for each	854,500 00	854,500 00	
	\$5,907,068 21	\$5,907,068 21	\$3,129,629 60

Vote 342 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$100,000, Harbours and Rivers Generally, Newfoundland..... 400,000 00
Expenditures..... \$ 322,839 51

Repairs and improvements at the following points were carried out by day labour: Bay de Verde wharf, \$6,227.15; Belleoram breakwater, \$8,299.98; Botwood wharf, \$6,505.46; Boxey breakwater, \$6,905.29; Channel wharf, \$7,400.37; Hant's Harbour wharf, \$8,068.78; Hermitage wharf, \$7,125.02; Herring Neck wharf, \$8,506.83; Humbermouth wharf, \$12,830.12; Jackson's Cove wharf, \$5,878.48; Little Bay Islands breakwater, \$6,718.05; Little Bay West breakwater, \$5,344.13; New Perlican wharf, \$8,128.43; Point Leamington wharf, \$5,264.91; Quirpon wharf, \$10,204.53; St. Bernard's breakwater, \$7,482.52; St. John's King's wharf, \$10,423.17; Seal Cove (Connaigre Bay) breakwater, \$7,313.59; Trepassy breakwater, \$5,251.19; Triton wharf, \$6,999.89; Woody Point wharf, \$12,571.35. At 102 other points, each under \$5,000, \$159,086.62. In all, labour cost \$139,114.13, and materials and supplies \$183,725.38.

Vote 343 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$100,000, Harbours and Rivers Generally, Nova Scotia..... 600,000 00
Expenditures..... \$ 477,574 63

Contracts: (a) F. W. Digdon, \$14,084.60, reconstruction of pier at Inverness; payment in full; (b) J. P. Porter Co., Limited, \$7,500, removal of outer portion of old wharf at Drum Head; payment in full; (c) Warren (Maritime) Limited, \$26,733.91, wharf repairs at Caribou; payment in full.

Repairs and improvements at the following points were carried out by day labour: Battery Point breakwater, \$13,215.53; Bridgewater wharf, \$8,364.22; Brooklyn breakwater, \$5,381.75; Fall's Point wharf, \$6,637.47; Glace Bay roadway, \$6,031.78; Grand Etang pier, \$10,946.19; Hantsport wharf, \$17,819.54; Lunenburg Railway wharf, \$12,077.12; Newellton wharf, \$18,065.04; North River wharf, \$5,016.89; North West Cove (Tancook) breakwater, \$9,227.09; Pictou harbour improvements, \$16,373.62; Pinckney's Point wharf, \$10,148.46; Poirierville wharf, \$8,461.97; Port Greville harbour improvements, \$5,155.48; Port Maitland breakwater, \$12,277.99; Sambro wharf, \$10,270.26; Seaside (Harbour View) harbour improvements, \$5,566.80; Shelburne wharf, \$9,364.82; Skinner's Cove wharf, \$11,085.52; Westport South breakwater, \$7,243.95; Young's Landing wharf, \$5,606.67; at 133 other points, each under \$5,000, \$214,917.96. In all, labour cost \$191,331.70, and materials and supplies, \$237,533.17.

Vote 344 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$35,000, Harbours and Rivers Generally, Prince Edward Island.....	135,000 00
Expenditures.....	\$ 118,563 57

A bulldozer for use in the Charlottetown area was purchased from A. Pickard Machinery, Limited, at a cost of \$9,148.

Repairs and improvements at the following points were carried out by day labour: Alberton wharves, \$8,237.66; Belle River breakwater, \$7,910.81; Georgetown wharves, \$17,223.67; Lower Montague wharf, \$6,533.38; MacAulay's Shore wharf, \$5,984.83; Miminegash breakwater, \$5,516.93; Naufrage breakwater, \$7,373.37; North Cardigan wharf, \$5,045.04; Summerside Railway wharf, \$7,727.71; at 24 other points, each under \$5,000, \$37,862.17. In all, labour cost \$46,338.05, and materials and supplies, \$63,077.52.

Vote 345 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$65,000, Harbours and Rivers Generally, New Brunswick.....	200,000 00
Expenditures.....	\$ 161,448 93

Repairs and improvements at the following points were carried out by day labour: Back Bay harbour works, \$5,099.85; Cocagne Cape wharf, \$6,826.57; Harshman's Brook harbour works, \$6,265.02; Little Lameque wharf, \$6,914.06; Loggieville wharf, \$8,854.19; Lower Caracquet wharf, \$6,806.22; Lower Newcastle, \$6,325.75; Miscou wharf and approach, \$6,657.10; New Mills wharf, \$16,263.28; Renforth wharf, \$5,776.52; Richibucto Beaches breakwater, \$6,135.87; St. Andrews harbour works, \$5,240.77; St. Stephen wharf and slip, \$5,392; at 63 other points, each under \$5,000, \$67,891.73. In all, labour cost \$79,554.27, and materials and supplies \$81,894.66.

Vote 346 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$125,000, Harbours and Rivers Generally, Quebec.....	600,000 00
Expenditures.....	\$ 456,529 81

Contracts: (a) J. Romeo Allard, \$12,047.22, repairs to ferry wharf at Cross Point; payment in full; (b) Fortunat Bernard and Arthur Bujold, \$16,330.90 (additional to contract awarded in 1949-50 described under Vote 352 further on in this section), repairs at Fisherman's wharf, Bonaventure; payment in full; (c) J. Antonio Dufour, \$18,893.30, repairs to Commercial wharf, Bonaventure; payment in full; (d) J. Augustin Goulet, \$14,012.38, wharf repairs at New Carlisle; payment in full; (e) Provincial Construction Company, \$9,203, paving of wharves, Bagotville; payment in full. Under agreement the Gulf Pulp & Paper Company carried out repairs to wharf at Clarke City at a cost of \$13,685.46, of which \$6,527.69 was paid in 1949-50.

Repairs and improvements by local tender at 8 other points cost \$15,070.55.

Repairs and improvements at the following points were carried out by day labour: Bagotville wharf, \$5,616.87; Bonaventure Commercial wharf, \$5,518.32; Bridgeville (Barachois de Malbaie) breakwater, \$5,784.20; Cacouna wharf, \$5,943.72; Cap Chat wharf, \$7,913.90; Chandler wharf, \$6,509.41; Deschailions wharf, \$8,729.12; Dune de Sud harbour works, \$5,999.31; Fauvel wharf, \$6,399.51; Harrington Harbour wharf, \$13,690.39; L'Anse a Beaufils jetty, \$15,079.28; Malbaie wharf, \$5,392.29; Pointe Fleurant wharf, \$5,184.32; Port au Saumon wharf, \$9,239.33; Rimouski wharf, \$6,621.23; Riviere au Renard harbour works, \$11,658.26; Roquemaure (Duparquet)

wharf, \$6,520.12; Ruisseau Chapados jetty, \$6,999.78; Ruisseau Leblanc wharf improvements, \$5,634.03; St. Alexis de Grande Baie, removing piers, \$7,626.62; Ste. Anne de Beaupre wharf, \$7,658.01; St. Charles de Caplan wharf, \$5,972.42; St. Coeur de Marie (Mistook) wharf, \$6,105.33; St. Simeon wharf, \$5,001.79; at 123 other points, each under \$5,000, \$185,904.40. In all, labour cost \$174,444.19, and materials and supplies \$188,557.77.

Vote 347 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$75,000, Harbours and Rivers Generally, Ontario..... **350,000 00**
Expenditures.....\$ 244,739 86

Contracts of \$5,000 or over:

Contractor	Project	Amount of Contract	Payments
Birmingham Construction, Limited	Repairs to pier, Bowmanville	\$ 14,681 25	\$ 1,584 00
Reginald A. Blyth	Wharf approach repairs, Griffith Island ..	9,434 78	9,434 78 (f)
L. R. Brown & Co., Limited	Wharf replacement, Long Spur Lake ..	5,970 55	5,970 55 (f)
Cummins Construction Co.	Removal of old pilework wharf, Pembroke	8,447 50	8,447 50 (f)
Dean Construction Co., Limited	Wharf repairs, Port Maitland	10,896 00	4,385 39
Harris & Fair	Wharf repairs, Innisfil Park	5,804 74	5,804 74 (f)
Sterling Construction Co., Limited	Repairs and improvements to west pier, Rondeau (Erieau)	12,727 95	12,727 95 (f)
	Wharf repairs, Windsor	10,362 56	10,362 56 (f)

(f) Including final payment.

Repairs and improvements by local tender at 20 other points cost \$34,292.77.

P.C. 4168, August 25, 1950, authorized the purchase of land at Windsor, Ont., from the Canadian National Railways for \$148,000 together with such amount as may be required in respect of taxes or other adjustments. The amount of \$148,000 was provided through Vote 338 and \$7,414.25, representing taxes for the year 1950, charged hereto.

Repairs and improvements at the following points were carried out by day labour: Amherst Island (Stella) wharf, \$5,067.38; Colpoy's Bay wharf, \$11,986.82; Little Current dock, \$12,373.44; Minaki wharf, \$9,467.70; White Cloud Island wharf, \$5,018.92; Wolfe Island (Horne's Point) wharf, \$7,810.11; at 105 other points, each under \$5,000, \$88,960.39. In all, labour cost \$56,084.68, and materials and supplies, \$84,600.08.

Vote 348 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$25,000, Harbours and Rivers Generally, Manitoba..... **60,000 00**
Expenditures.....\$ 11,671 50

Repairs and improvements by local tender at 2 points amounted to \$1,318; by day labour at 9 points, each under \$5,000, \$10,353.50 (labour \$1,687.71; materials and supplies, \$8,665.79).

Vote 349 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$10,000, Harbours and Rivers Generally, Saskatchewan, Alberta and North-west Territories **25,000 00**
Expenditures.....\$ 12,305 73

Repairs and improvements were carried out by day labour at Fort Resolution, N.W.T., harbour works, \$6,709.25; at 7 other points, each under \$5,000, \$5,596.48. In all, labour cost \$5,014.48, and materials and supplies, \$7,291.25.

Vote 350 Construction, Repairs and Improvements—For maintenance of services, no new works to be undertaken, and to authorize commitments against future years in the amount of \$75,000, Harbours and Rivers Generally, British Columbia and Yukon	425,000 00
Expenditures	\$ 322,320 80

Contracts of \$5,000 or over (in all cases payment in full was made in the current year):

<u>Contractor</u>	<u>Project</u>	<u>Amount of Contract</u>
Fraser River Pile Driving Co., Limited	Wharf reconstruction, Harrison Lake, B.C.	\$ 19,590 97
William Greenlees	Wharf repairs, Lang Bay, B.C.	6,029 80
Gulf Coast Construction Co., Limited	Wharf repairs, Powell Lake, B.C.	9,785 37
Arthur T. Holland and Howard B. Phillips	Float renewal, New Massett, B.C.	8,645 00
Horie-Latimer Construction Co., Limited	Wharf renewal, Sointula, B.C.	9,028 00
West Coast Salvage and Contracting Co., Limited	Wharf removal, Campbell River, B.C.	6,333 00
	Float replacement, Granite Bay, B.C.	7,372 96

Repairs and improvements by local tender at 40 other points amounted to \$86,616.88.

Repairs and improvements at the following points were carried out by day labour: Argenta wharf, \$6,216.31; Arrow Park East wharf (shear boom), \$8,165.63; Carroll's Landing wharf and float, \$9,323.58; Coal Harbour wharf, \$8,321.65; Gibson's Landing wharf and float, \$8,560.13; Nanaimo wharf, etc., \$16,261.04; Porpoise Bay float, \$8,135.23; Wilson's Landing wharf, \$5,403; at 95 other points, each under \$5,000, \$94,862.43. In all, labour cost \$56,357.82, and materials and supplies, \$108,891.18.

Generally

Vote 351 Fraser River—50 per cent of cost of investigations to be carried out by the Dominion Provincial Board Fraser River Basin (Revote \$45,000)	72,500 00
Supplement as approved by Treasury Board (transfer from Votes 356 and 755)	4,267 85
	76,767 85
Expenditures	\$ 76,767 85

Expenditures on this project to date were \$219,959.36.

Contract (1949-50): Wood & McClay, Limited, \$29,765.50, construction of a recorder well and shelter, and cable station at Shelley, B.C.; payments, \$11,555.29; to date, \$26,038.94. Other expenditures were for: salaries and wages, \$54,268.47; equipment, materials and supplies, \$71,524.07; travelling expenses, \$9,284.55. Of the above expenditures, \$69,864.53 was paid by the Province of British Columbia; to date, \$106,528.02.

Vote 352 Protection Works Generally—To provide for remedial works where damages are caused by, or endanger, navigation or Federal Government structures	750,000 00
Expenditures	\$ 559,906 01

Contracts: (a) (1949-50) Fortunat Bernard and Arthur Bujold, \$31,559.85, protection work (\$15,228.95), and wharf repairs (\$16,330.90, paid from Vote 346), at Fishermen's wharf, Bonaventure, Que.; final payment, \$2,340.45 (protection work); (b) Lucien Lachapelle, \$39,437.15, protection work at Ste. Anne de Sorel, Que.; payment in full; (c) James S. Watt, \$33,968.86, protection work at Grande Riviere, Que.; no payments.

Work was carried out by local tender as follows: Baie des Sables, Que., \$4,350; Contrecoeur, Que., \$6,818.42; La Malbaie, Que., \$1,464; Ste. Anne de Sorel, Que., \$4,965; St. Joseph de Sorel, Que., \$9,636.60.

Contributions were made as follows: Cooperative des Pecheurs, \$2,000, Etang du Nord, M.I., Que.; the Government of the Province of British Columbia, \$19,952.84, Capilano River, B.C.; the Corporation of the District of Kent, B.C., \$6,500, bank protection at Agassiz, B.C.

DEPARTMENT OF PUBLIC WORKS

V-71

Work was carried out by day labour at the following points: Amqui, Que., \$7,470.34; Beaconsfield, Que., \$15,970.18; Berthier-en-bas, Que., \$14,281.44; Berthierville, Que., \$13,307.62; Bromptonville, Que., \$14,955.73; Cap de la Madeleine, Que., \$23,821.49; Carleton, Que., \$8,007.03; Contrecoeur, Que., \$32,525.96; Desbiens, Que., \$9,624.30; Drummondville, Que., \$6,615.68; Iberville, Que., \$19,985.08; La Malbaie, Que., \$16,845.56; Lac Megantic, Que., \$33,680.97; Les Boules, Que., \$9,725.87; Louiseville, Que., \$13,137; Maria, Que., \$5,919.35; Metabetchouan, Que., \$9,488.77; Mistassini, Que., \$9,314.68; Piopolis, Que., \$5,910.69; Pointe aux Trembles, Que., \$14,819.57; St. Antoine de Tilley, Que., \$24,109.73; St. Jean, I.O., Que., \$11,975.56; St. Joseph d'Alma, Que., \$20,924.20; St. Joseph de Sorel, Que., \$14,643.58; St. Laurent, I.O., Que., \$7,107.49; St. Leon, Que., \$5,595.83; St. Raymond, Que., \$5,376.10; Sept Iles, Que., \$12,066.30; at 36 other points, each under \$5,000, \$74,018.79. In all, labour cost \$176,855.15, and materials and supplies, \$284,369.71.

A distribution of expenditure by provinces follows: Quebec, \$527,359.30; Ontario, \$2,295.01; Manitoba, \$1,721.82; British Columbia, \$28,529.88.

GENERAL

Votes 353, 754 and 614 National Gallery of Canada

	Estimates	Allotments	Expenditures
Salaries	61,770 00	61,142 00	61,141 20
A Art Exhibitions, Lectures and Educational Work	25,000 00	24,955 00	24,776 78
B Purchase of Works of Art	153,184 00	173,289 00	173,253 39
C Industrial Art Exhibitions and Development	54,500 00	40,790 00	40,776 10
D Preliminary Investigations re Proposed new National Gallery Building	15,000 00	2,922 00	2,921 49
Printing, Stationery and Office Equipment	4,500 00	3,368 00	3,358 49
E Catalogues, Color Reproductions and Films of Canadian Art	15,000 00	22,845 00	22,824 80
Sundries	10,000 00	9,643 00	9,519 96
	<u>\$ 338,954 00</u>	<u>\$ 338,954 00</u>	<u>\$ 338,572 21</u>

An Act to incorporate the National Gallery of Canada, c. 33, 1913, provided for the control of expenditures by a Board of three trustees who serve without remuneration but receive reasonable travelling and other expenses. The moneys available for such expenditures are those appropriated by Parliament for the work of the Board or those which the Board may receive by bequest or in any other manner.

An account entitled "National Gallery of Canada—Special" (see under Open Accounts further on in this section), is maintained to record the receipt of monetary gifts and bequests and the disbursement of these funds.

As at March 31, 1951, there were 21 salaried employees being paid from this vote, of whom 15 were permanent and 6 temporary.

A Fees and expenses of lecturers, artists, etc., amounted to \$12,140; freight, express and cartage were \$4,916.47; other charges were \$11,081.32. The sum of \$3,361.01 was received for expenses in connection with exhibitions outside of Ottawa and credited to this allotment.

B The following oil paintings were purchased: *Adoration*, Schaeffer Galleries, Inc., \$10,000; *Portrait de Paysan*, *Foret*, *Chevaux de Courses*, Edouard Jonas, \$112,750; *Nature Morte Fleurs*, E. J. Van Wisselingh & Co., \$23,448.86. Other oil paintings, etchings, water colours, etc., were purchased at a cost of \$27,046.33, of which Thomas Agnew & Sons, Limited, received \$7,092.22.

C Exhibitions and services in connection with research work for the development of Canadian industrial design, etc., cost \$31,087.99. Four scholarships were awarded at a cost of \$6,000. Other charges were \$3,688.11.

D The payment was made to Fleury and Arthur for preliminary work.

E Catalogues, reproductions, films and prints cost \$20,417; other charges were \$8,678.19. Proceeds from sales of reproductions, etc., amounting to \$6,270.39, were credited to this allotment.

Vote 354 Miscellaneous works not otherwise provided for, not more than \$7,000 to be expended upon any one work	300,000 00
Expenditures	<u>\$ 246,570 37</u>

Details of expenditures follow:

Architectural Branch

New Brunswick

Street drainage and pavement repairs on frontage of Customs and Immigration Building site at Edmundston

3,524 55

Architectural Branch—Concluded

Ontario		
Temporary addition to Public Building at Belleville	3,304	75
Purchase of a strip of land for future expansion of Post Office at Dryden, \$2,320.74; legal services, \$118.34; survey, \$74.31	2,513	39
Addition to Public Building at Markham	1,490	00
Saskatchewan		
Site for proposed new Public Building, Kelvington, \$1,000; survey, \$67.60	1,067	60
Engineering Branch		
Newfoundland		
Construction of launchways, mooring blocks and slipways, extensions to breakwaters and wharves, etc.: Bay Bulls, \$3,814.43; Campbellton, \$6,576.94; Coachman's Cove, \$4,747.64; Daniel's Harbour, \$5,032.10; Garnish, \$3,153.43; Griquet, \$4,356.50; Hare Bay, \$6,964.99; King's Point, \$3,127.98; La Scie, \$4,639.71; Long Cove, \$3,019.93; Lower Island Cove, \$2,660.74; McIver's Cove, \$4,985.56; Port Anson, \$3,911.01; Roddickton, \$5,147.89; Terrenceville, \$4,856.10; Trepassay, \$4,627.29; at 21 other points, \$34,159.77	105,782	01
Nova Scotia		
Construction of groynes, sheds and skidways, extensions to breakwaters, piers, wharves, etc.: Arichat, \$3,756.77; Bailey's Brook, \$2,787.37; Eastern Head (Frailick's Cove), \$2,745.74; Flat Mud Island, \$2,948.42; Terence Bay, \$3,835.42; at 9 other points, \$9,760.27	25,833	99
Prince Edward Island		
Construction of a small landing at Tracadie Harbour, \$2,774.30; at 3 other points, \$3,348.31 ..	6,122	61
Quebec		
Construction of roadways, sheds, slipways and small wharves, extension to wharf, etc.: Cap Vert, \$4,875.13; Etang du Nord, \$4,000; Havre aux Maisons, \$4,586.98; Lac du Cerf, \$2,563.29; Moisie, \$4,680.70; Nataashquan, \$3,097.73; Papineauville (Pentecost Bay), \$2,989.50; Petite Riviere St. Francois, \$4,491.91; Ste. Veronique de Turgeon, \$3,957.58; at 6 other points, \$4,376.55	39,619	37
Ontario		
Construction of small wharves, extensions, etc.: Dillon Cove, \$4,781.98; Lake Mindemoya, \$4,883.91; Morinus, \$3,259.51; Port Dover, \$2,708.44; Port Elgin, \$4,485.56; at 14 other points, \$11,242.81	31,362	21
Saskatchewan		
Extension to wharves, etc.: Delaronde Lake, \$17.17; Regina Beach, \$1,194.04	1,211	21
British Columbia		
Construction of boathouse, breakwater, floats, sheds, etc.: North West Bay, \$4,980; Shuswap River, (Sicamous), \$4,778.84; Sooke, \$4,571.15; Victoria, \$3,585.80; Whiskey Slough, \$2,570.29; at 6 other points, \$3,749.12	24,235	20
Sundry expenditures	503	48
Total	\$ 246,570	37

Vote 355 National Capital Planning Service	117,910	00
Expenditures	\$ 111,914	21

As at March 31, 1951, there were 10 temporary salaried employees being paid from this vote.

Payments were made to: Edouard Fiset, \$5,312.50 for professional services and \$450.94 for travelling expenses; Jacques Greber, City Planner and Architect, of Paris, France, \$5,000 for professional services and \$5,006 for travelling expenses; Department of Public Printing and Stationery, \$45,143.51, including \$42,267.42 for printing reports. Salaries were \$42,991.43 and sundries, \$8,009.83.

Votes 356 and 755 To supplement, on approval of Treasury Board except where less than \$500 is required, any of the appropriations of the Department of Public Works	400,000	00
Less transferred	27,316	95
Expenditures	\$ 372,683	05
		nil

Net amounts transferred to other votes of this Department were as follows: Vote 290, \$3,043.82; Vote 730, \$375; Vote 737, \$9,997.51; Vote 315, \$730; Vote 324, \$1,256.29; Vote 325, \$1,980.96; Vote 326, \$2,433.35; Vote 329, \$22.56; Vote 330, \$1,783.42; Vote 334, \$637.80; Vote 335, \$1.51; Vote 337, \$116.25; Vote 338, \$602.42; Vote 341, \$68.21; Vote 351, \$4,267.85.

Votes 357 and 756 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1950-51	250,000 00
Expenditures	\$ 228,218 85

Details of expenditures follow:

Architectural Branch

Halifax, N.S.

Contracts: (a) (1948-49) repairs to Annex No. 1, Eastern Air Command Buildings, Standard Construction Co., Limited, \$121,230; final payment, \$500; (b) (1947-48) construction of Postal Station at North End, Foundation Maritime, Limited, \$79,193.21; final payment, \$300 800 00

Sackville, N.B.

Contract: (1949-50) addition and alterations to Public Building, A. F. Butcher & Sons, \$12,778.75; final payment 1,383 54

Magog, Que.

Contract: (1948-49) alterations and improvements to Public Building, Wilfrid Laroche, \$25,008; final payment 1,000 00

Maniwaki, Que.

Contract: (1949-50) addition and alterations to Public Building, Gilles Ledoux, \$45,796.11; final payment 500 00

Masson, Que.

Contract: (1949-50) construction of Public Building, Estate of Henri Dagenais, \$73,330; final payment 900 00

Montreal, Que.

Legal services, expropriation of property on Lagauchetiere, Cathedrale, Ste. Cecile and St. Antoine Streets, Bernard Foisy, \$306.10; settlement of claim, contract awarded in 1939 for repairs and improvements to Craig St. Armoury, La Compagnie de Construction Inter-provinciale, Inc., \$5,700; valuation fees, Building for British and Foreign Mail, Sun Trust, Limited, \$500 6,506 10

St. Henri de Levis, Que.

Contract: (1949-50) construction of Public Building, J. O. Lambert, \$48,541; final payment .. 500 00

Dundas, Ont.

Contract: (1949-50) addition and alterations to Public Building, James Kemp Construction, \$39,149; final payment 500 00

Sault Ste. Marie, Ont.

Contract: (1947-48) construction of Public Building, McLarty Bros. & Brodie, \$773,028.70; final payment, \$7,318.20. Erection of letters and crests, McLarty Bros. & Brodie, \$392 7,710 20

Toronto, Ont.

City Delivery Building: purchase of property, Canadian National Railways, \$21,000; alterations to conveyor, Mathews Conveyor Co., Limited, \$924.15; plans and specifications, etc., Charles B. Dolphin, \$166,647.74; final payment, \$33,544 55,468 15

Winnipeg, Man.

Contract: (1949-50) addition and alterations, Postal Station "F", G. A. Baert, \$16,291.50; final payment 4,968 60

St. Walburg, Sask.

Contract: (1949-50) construction of Public Building, Shoquist Construction, Limited, \$70,545.80; final payment 500 00

Lethbridge, Alta.

Contract: (1947-48) addition, etc., Public Building, Bennett & White, Calgary, Limited, \$28,431.80; final payment 100 00

Langley Prairie, Alta.

Contract: (1949-50) construction of Public Building, C. J. Oliver, Limited, \$135,531.61; final payment 500 00

Vancouver, B.C.

Alvin Estates Building: legal services, Alex. W. Fisher, \$1,538.73; taxes, City of Vancouver, \$14,188.48 15,727 21

Begg Building: legal services, Alex. W. Fisher, \$768.18; plans and specifications, etc., Ross A. Lort, \$69,951.14, final payment, \$33,685.88 34,454 06

Engineering Branch

Aspotogan, N.S., construction of wharf, day labour work 2,601 60

Broad Cove, N.S., groyne extension, day labour work 2,044 06

Larry's River, N.S., breakwater extension, day labour work 1,095 51

Livingston Cove, N.S. 8,444 25

Contract: (1949-50) wharf replacement, Colin R. MacDonald, \$71,952.32; final payment 2,412 10

Mauger's Beach, N.S., beach protection, day labour work

Engineering Branch—*Concluded*

North West Cove (Seatari Island) N.S.	
Contract: (1949-50) breakwater reconstruction, Atlantic Bridge Co., Limited, \$99,939.50; settlement of claim, increased excavation	4,795 00
Cap Chat, Que.	
Contract: (1948-49) wharf extension, J. G. Russell, Louis Landry, Edgar Jourdain and Emile P. Pelletier, \$605,761.13; settlement of claim, increased costs	9,016 33
Chandler, Que.	
Contract: (1948-49) wharf extension, Foundation Maritime Company of Canada, Limited, \$344,614.97; final payment	500 00
L'Anse a Beaufils, Que.	
Contract: (1949-50) jetty extension, James S. Watt, \$47,076.16; final payment	10,745 22
Pointe Basse, M.I., Que.	
Contract: (1949-50) breakwater wharf replacement, North Shore Construction Co., Limited, \$142,091.82; final payment	4,522 75
Ville Marie, Que.	
Contract: (1949-50) wharf, Paul O. Goulet, \$29,882.68; final payment	10,982 21
Port Bruce, Ont.	
Contract: (1949-50) reconstruction of pier, Bermingham Construction, Limited, \$29,338.91; final payment	10,517 34
Waupoos—Waupoos Island, Ont.	
Contract: (1949-50) wharves, Reginald A. Blyth, \$19,033; final payment	8,135 80
Sidney, B.C.	
Contract: (1947-48) reconstruction of approach and repairs to ferry slip, James McDonald Construction Co., Limited, \$32,222.25; settlement of claim, increased costs	2,081 85
Tofino, B.C.	
Contract: (1949-50) harbour repairs and improvements, William E. Bond, \$20,718.50; payments to date, \$13,965.96; payments 1950-51	10,590 96
Ucluelet West, B.C.	
Contract: (1949-50) wharf extension, Victoria Pile Driving Co., Limited, \$13,911.87; final payment	3,837 06
Sundry expenditures	4,378 95
Total	\$ 228,218 85

Vote 757 Portrait of the late Sir Charles Fitzpatrick	\$ 1,500 00
Expenditures	nil

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S., as amended	\$ 84,000 00
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The Northern Life Assurance Company of Canada was awarded \$84,000, occupational rental, for the Bell Building, London, Ont., from October, 1948 to January, 1950.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 12,042 20
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Expenditures for other Departments

Services were rendered and work performed by this Department, the expenditures for which were charged to the appropriations of other Departments in the amounts indicated:—

Agriculture, \$1,190,646.38; Citizenship and Immigration, \$582,089.01; Labour—Unemployment Insurance Commission, \$1,787,225.97; National Health and Welfare, \$1,042,780.96; Resources and Development, \$351,229.94; Trade and Commerce—National Research Council, \$1,032,007.57; Transport, \$1,064,288.91; Veterans Affairs, \$2,648,336.79; sundry departments, \$330,999.02

Payments of Damage Claims

Sundry claims (4), each under \$1,000	\$	233 85
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REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	537,943 19	520,481 57
B Proceeds from Sales	80,293 81	6,298 92
C Services and Service Fees	208,852 94	402,225 84
D Refunds of Previous Years' Expenditure	425,999 67	244,700 88
E Miscellaneous	1,710 44	76,672 02
Total Ordinary	1,254,800 05	1,250,379 23
Special Receipts		3 08
Grand Total	\$1,254,800 05	\$1,250,382 31

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Ferry privileges	445 00	
Rentals of:		
Public buildings and sites	508,999 05	
Kingston dry dock	9,025 00	
Sundry works, water lots, etc.	19,474 14	
		537,943 19
B Proceeds from Sales:		
Sales of movables, furniture, fittings, lumber, scrap, etc.	1,493 81	
Sales of real estate	78,800 00	
		80,293 81
C Services and Service Fees:		
Commission from telephone booths in public buildings	16,828 42	
Earnings of floating plant	9,992 25	
Earnings of dry docks, etc.—		
Champlain dry dock, Lauzon, Que.	69,518 50	
Lorne dry dock, Lauzon, Que.	20,039 00	
Repair slip, Selkirk, Man.	2,300 50	
New dry dock, Esquimalt, B.C.	77,730 51	
Old dry dock, Esquimalt, B.C.	1,428 90	
Water collections, William Head, B.C., pipe-line	1,156 60	
Sundries	9,858 26	
		208,852 94
D Refunds of Previous Years' Expenditure		425,999 67
E Miscellaneous:		
Damages to Government Property	313 46	
Sundries	1,396 98	
		1,710 44
Grand Total		\$1,254,800 05

Certified correct.

E. P. MURPHY,

Deputy Minister of Public Works.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
A Burrard Dry Dock Pontoons Replacement Funds	87,751 17		5,052 01	92,803 18
B Contractors' Securities—Cash—Public Works	5,002,864 82	3,098,229 87	3,686,428 45	5,591,063 40
C Contractors' Securities and Earnings—Held for Creditors	3,130 20	2,000 00	43,861 98	44,992 18
D Fraser River Bridge—Maintenance	295,731 16	207,648 88	120,998 35	209,080 63
E Guarantee Deposits—Cash—Public Works ..	11,537 07	9,853 50	9,853 50	11,537 07
F National Gallery of Canada—Special	15,093 17	11,354 51	23,688 28	27,426 94
G Unclaimed Wages—Government Agencies ..	15 82	58 15	170 87	128 54
	<u>5,416,123 41</u>	<u>3,329,144 91</u>	<u>3,890,053 44</u>	<u>5,977,031 94</u>

[14] Sundry Suspense Accounts(c) *Miscellaneous*—

H Public Works Suspense	28,765 27	250,504 49	280,438 37	58,699 15
I Unclaimed Cheques Suspense—Public Works	8,717 05		49 82	8,766 87
	<u>37,482 32</u>	<u>250,504 49</u>	<u>280,488 19</u>	<u>67,466 02</u>
	<u>\$5,453,605 73</u>	<u>\$3,579,649 40</u>	<u>\$4,170,541 63</u>	<u>\$6,044,497 96</u>

A Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies payable to the Burrard Dry Dock Company, Ltd., are credited to this account, to which interest at the rate of 3 per cent per annum is also credited and charged to Interest on Public Debt. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51, bonds so held in respect of the Department of Public Works amounted to \$1,379,700.

C This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments made in accordance with the terms of such settlements are debited hereto.

D Under authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.

All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote entitled "Maintenance and Operation of the New Westminster Bridge" is recouped at the end of each fiscal year from the revenues collected. In addition, expenditures made directly from this account during the year were: \$120,982.78, by agreement, to the Canadian National Railways for replacement of the interlocking system; \$35,131.78 as final payment to the James McDonald Construction Co., Ltd., on a contract of \$52,304.68, for repairs to the protection pier; and \$1,138.03 for inspection.

The balance remaining in the fund is to accumulate, pending final settlement with the Province.

E Credits to this account represent miscellaneous guarantee deposits, on which interest is not allowed, while debits are the release of such deposits on the request of the Department.

F Monetary gifts and bequests to the National Gallery and the annual interest of \$30 on a Dominion of Canada perpetual bond for \$1,000, which is held in the custody of the Minister of Finance, are credited to this account.

Disbursements debited to this account were for: catalogues, \$1,940.76; Christmas cards, \$1,954.51; drawings, \$1,152; prints, \$4,622.20; sundries, \$1,685.04. The value of the bond is included in the closing balance.

G This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.

- H Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.
- I All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	\$9,874 31	380,732 61
Previous Years—Collectable	19,501 06	7,888 08
—Uncollectable	165,345 48	163,859 02
	<u>\$ 274,720 85</u>	<u>\$ 552,479 71</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable, was given on pages V-70, Public Accounts, 1948 and V-83, Public Accounts, 1949.

The following additional item was transferred to Uncollectable in the present fiscal year: Rene Tremblay, Ville Marie, Que., \$1,402.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Murphy, E. P., Deputy Minister	\$ 12,000 00		Cherry, W. F.	5,520 00	\$ 1,028 64
Harrell, W. P., Asst. Deputy Minister ...	7,320 00		Fortier, R.	6,000 00	1,452 80
McCurry, H. O., Director, National Gallery	7,800 00		Hubbard, R. H.	5,520 00	
			Narraway, C. A.	5,208 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Buchanan, D. W. ...	\$ 739 53

ARCHITECTURAL BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Brault, J. C. G., Chief Architect	\$ 10,000 00	\$ 1,336 84	Fancott, W. E.	5,580 00	
Berry, T. D.	5,208 00		Freeze, D. A.	5,460 00	2,278 75
Boucher, C. S.	5,208 00		Gardner, E. A.	7,560 00	
Donnell, R. J.	5,820 00		Hamel, F. O.	6,180 00	
Drolet, J. A.	5,208 00		Heisler, J. A.	5,208 00	
			Hopkins, L. W.	5,208 00	1,541 29

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kemp, J. O.	5,268 00		Smith, W. L.	5,520 00	
Kitchen, J. M.	6,780 00		Sterling, J.	5,208 00	676 60
Kuszewski, Z.	5,208 00		Taylor, A. H.	5,520 00	
Mills, A. K.	6,780 00		Webster, A. A.	6,180 00	541 59
Morin, H. J.	5,208 00		Wright, A. B.	5,520 00	
Simard, R.	5,520 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Berton, V. F. R.	\$ 1,629 05	Emond, J. C.	978 45	Pottier, L. J.	1,221 20
Bigaouette, G. O.	1,064 58	Evans, D. H. L.	715 18	Ramage, J.	4,618 96
Bluett, A. G.	915 06	Fonberg, R. S.	674 75	Rutherford, W. T. .	1,117 62
Bourget, W.	957 93	Halsall, J. E.	1,205 02	Sinclair, D. D.	1,234 52
Carroll, H. W.	1,053 22	Hunter, P. S.	894 38	Wells, L. S. W.	503 80
Corbeil, L. E.	2,476 58	Lawrence, R. S.	700 29	Weyerman, F. H. ...	857 10
Creba, D. G.	1,444 87	Martineau, P. R. ...	544 22	Whitford, J. H.	522 71
Davidson, W.	703 82	Monette, R.	1,076 08		

ENGINEERING BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Blais, R., Chief Engineer	\$ 10,000 00		Lucas, J. W.	5,520 00	
Anderson, A. A.	8,000 00		McAllister, C. D.	5,520 00	
Anderson, G. B.	6,480 00	{ \$ 607 27 902 10*	McDonald, D. H.	6,780 00	
			McLaren, L. G.	5,520 00	
			Mellish, J. F.	5,820 00	
Bisson, J. L.	7,320 00		Michaud, A. J. S.	5,088 00	{ 1,228 46 572 13*
Bonaventure, J. E.	6,780 00				
Boughner, J. W.	5,520 00		Millar, G.	6,480 00	957 55
Brown, G. M.	6,780 00	864 95	Miller, H. E.	5,460 00	651 98
Brunet, L.	6,780 00	702 48	Morgan, C. W.	5,208 00	661 40
Carmichael, J. W.	5,088 00		Morton, K. W.	6,780 00	1,622 76
Carwardine, B.	6,180 00		Partridge, J. K.	5,520 00	682 24
Clarke, G. T.	5,088 00	914 59	St. Laurent, A. A.	5,520 00	
Cox, O. S.	6,780 00	523 24	Smith, G. E.	5,208 00	1,651 01
Cunningham, J. F.	5,208 00	1,027 29	Thurber, G. H.	6,780 00	
Decary, A. R.	7,320 00	1,268 80	Trudeau, L. G.	6,780 00	1,015 20
Ewing, W. C.	6,180 00	891 64*	Valiquet, J. P.	6,180 00	
Faulkner, C. F. P.	5,088 00	652 16	Vogin, J. M.	5,268 00	
Gagnon, J. E.	6,060 00		Walkey, A. W.	6,780 00	1,189 30
Gilbert, E. V.	5,820 00		(including terminable allowance, \$1,572, paid from Vote 616, De- partment of Resources and Development)		
Henderson, R. P.	5,208 00	1,291 41	Wilson, J. M.	6,780 00	1,227 46
Johnston, W. J.	7,080 00	2,168 10*			
Kellett, J. E.	5,520 00				
Lajoie, G.	5,268 00	584 16			
Laniel, J. A.	6,780 00	1,046 77			
LaRochelle, L. P.	5,208 00	826 20			

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Allaire, L.	\$ 1,516 23	Ashton, E. B.	604 79	Bellavance, J. A. ..	1,130 38
Allison, L. M.	1,007 77	Bannister, G.	1,201 35	Bessette, F.	1,119 20
Anderson, E. H.	1,776 59	Barrette, A. O.	612 76	Betts, W. H.	1,296 64
Anderson, H. M.	1,292 20	Bartlett, L. H.	1,228 99	Biddle, G. A.	651 86

Travelling expenses		Travelling expenses		Travelling expenses
1,766 03	Higgins, D. I.	1,097 86	Piard, J.	1,537 85
789 68	Ingram, F.	604 10	Picard, M. A.	1,281 69
1,954 25	Kelley, J. F.	583 20	Prentice, L.	1,809 35
1,633 39	Kennedy, R. C.	1,787 45	Rindress, H. G.	1,526 65
1,327 24	Lacasse, J. A.	2,079 36	Ryan, W. W.	1,003 36
653 45	Laferrerie, R. A.	1,339 24	St. Laurent, J.	1,132 97
667 62	Lamoureux, G.	1,234 34	Scott, J. W. G.	644 79
646 52	Lamoureux, M.	1,910 15	Scott, R.	550 91
1,646 79	Latraverse, N.	1,185 90	Scroggie, G. N.	1,468 48
622 32	Leblanc, J. E.	1,486 79	Slywehuk, W.	503 73
1,298 55	Lenoski, W. J.	769 75	Smith, G. R.	1,555 95
587 50	Lewis, D. R.	3,307 57	Smith, G. S. C.	782 33
950 00	MacKean, J. L.	869 03	Spence, W. M.	1,239 50
880 56	MacKenzie, J. W.	1,198 35	Steele, D. F.	1,237 17
1,095 17	MacLean, C. S.	1,138 79	Stocking, C. A.	740 44
1,109 51	MacMillan, J. S.	798 10	Sutherland, D. H.	1,173 42
1,576 00	Mader, G. F.	704 59	Theriault, J. H.	1,343 48
1,163 92	Manchester, D. E.	771 74	Thexton, R. D.	1,583 76
1,470 35	Manchul, E. D.	802 24	Thibaudeau, J.	538 74
945 54	Mangione, N.	823 68	Thompson, D. P.	1,315 96
925 36	Marion, E. P.	1,647 26	Vachon, J. L.	785 92
796 10	Martin, J.	1,177 95	Villandre, J. A.	2,298 11
1,458 50	McKay, D. W.	976 00	Vivian, F. G.	1,016 14
795 47	McLellan, J. J. G.	859 78	Wallace, R.	762 04
1,099 95	Menard, J. R.	1,169 13	Walrath, C. A.	1,413 60
844 97	Miller, S. L.	1,003 34	Webster, A.	1,974 63
2,088 14	Montague, T. M.	2,303 89	Webster, J. G.	1,546 19
680 30	Moore, W. J.	669 80	White, C. E.	747 00
582 42	Mosher, P. D.	595 19	Wilks, E. F.	667 15
1,024 91	Newcomen, T.	1,029 15	Winter, T. H.	748 73
975 37	Paradis, G.	804 86	Wood, A. R.	592 48
593 93	Patriquen, F. A.	649 57	Wright, L. A.	1,240 37
1,313 70	Paul, M. W.	1,327 99		
886 37	Phomin, B. L.	517 14		

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Acadia Construction Co., Limited, Bridgewater, N.S., \$48,800.39; Acadia Gas Engines, Limited, Bridgewater, N.S., \$13,101.52; Acme Construction Co., Limited, Saint John, N.B., \$308,347.93; Ahearn & Soper Company, Limited, Ottawa, \$142,582.69; Aiken & McLachlan, Limited, St. Catharines, Ont., \$10,684.32; Aiken-head Hardware, Limited, Toronto, \$12,747.37; Air Vent Sheet Metal, Incorporated, Montreal, \$16,255.50; B. A. Allaby & R. P. McLeod, Halifax, \$106,375.68; Allan & Viner Construction Co., Limited, Vancouver, \$289,654.12; J. Romeo Allard, Cross Point, Que., \$65,038.49; Allward and Gouinlock, Toronto, \$175,662.77; Albert Amyot & J. E. Amyot, Hull, Que., \$18,360.25; A. Amyot & Fils, Hull, Que., \$33,239.51; Anchor Cartage, Ottawa, \$20,833.50; J. W. & J. Anderson, Limited, Burnt Church, N.B., \$150,681.10; Anglin-Norcross Ontario, Limited, Montreal, \$55,594.12; Anglo-Canadian Window Cleaning Service, Montreal, \$17,400; H. H. Angus and Associates, Limited, Toronto, \$12,776.70; G. Archambault, Ltée., Montreal, \$273,628.80; Archibald Coal Co., Limited, Halifax, \$20,483.57; Archibald, Iilsley and Templeton, Montreal, \$34,506.83; Armour Salvage and Towing Co. (1945), Prince Rupert, B.C., \$37,878.91; Art Woodwork Limited, Montreal, \$24,453.38; The Atlantic Bridge Co., Limited, Lunenburg, N.S., \$166,170.95.

B.B. Electric Co., Limited, Montreal, \$19,548.08; The B.C. District Telegraph and Delivering Co., Limited, Vancouver, \$35,505.10; B.C. Electric Railway Co., Limited, Vancouver, \$129,931.07; B.C. Marine Engineers and Shipbuilders, Limited, Vancouver, \$51,448.38; B. C. Motor Transportation, Limited, Vancouver, \$125,000; B. & M. Logging, Limited, Squamish, B.C., \$14,613.77; Babine & Taylor, Yarmouth, N.S., \$30,823.50; Oscar Bianchini and Rene St. Martin, Hull, Que., \$25,000; The Public School Board of the Town of Barrie, (Ontario), \$40,000; The Bayside Construction Co., Limited, Campbellton, N.B., \$18,749.54; James Beaton & Sons, Winnipeg, \$20,539.70; Philippe Beaubien & Cie., Montreal, \$10,877.71; Beaudet & Fils, Quebec, \$34,507.65; Clovis Beaudet & L. P. Couture, Quebec, \$49,963.27; Beaver Lumber Co., Limited, Sault Ste. Marie, Ont., \$12,968.74; Bedford

Girard, Limited, Ottawa, \$15,786; The Bell Telephone Co. of Canada, Montreal, \$28,725.29; Alphonse Bellavance, Rimouski, Que., \$16,132.32; Bermingham Construction Limited, Hamilton, Ont., \$186,413.08; Fortunat Bernard & Arthur Bujold, Bonaventure, Que., \$20,714.10; Paul Bessette, Montreal, \$55,000; Bird Construction Company, Limited, Calgary, \$601,671.56; Joseph Lionel Bizier, Lauzon, Que., \$44,597.02; W. and W. R. L. Blackwell and Craig, Peterborough, Ont., \$27,600; Reginald A. Blyth, Toronto, \$301,620.55; Boiler Brickwork Company, Montreal, \$17,691.93; Maurice Boissonault, Cantec, Que., \$11,215.03; Bond Construction Co., Limited, Hay River, N.W.T., \$12,905; William E. Bond, Tofino, B.C., \$10,890.96; Bonn & Davis, Prince Albert, Sask., \$19,489.74; Ivanhoe Bosse, Sayabec Station, Que., \$39,519.40; Hector Bouchard, La Malbaie, Que., \$133,083.35; H. S. Brennan, Saint John, N.B., \$36,073.44; Giuseppe Anthony Briglio, Ottawa, \$11,000; The British American Oil Co., Limited, Montreal, \$12,682.30; British Columbia Bridge & Dredging Co., Limited, Vancouver, \$644,122.20; Government of the Province of British Columbia, \$41,938.24; British Columbia Power Commission, Vancouver, \$13,745.51; Stanley G. Brookes, Limited, Ottawa, \$19,597.69; The Brooklin Cleaning Co., Montreal, \$10,199.30; L. R. Brown and Co., Limited, Sault Ste. Marie, Ont., \$14,353.10; Ed. Brunet & Son, Hull, Que., \$17,653.14; Builders Sales, Limited, Ottawa, \$41,572.29; Building Maintenance Engineers, (Registered), Toronto, \$11,499.10; Clayton J. E. Burnside, Ottawa, \$10,500; The Burrard Dry Dock Co., Limited, North Vancouver, \$138,904.58; A. F. Byers Construction Co., Limited, Montreal, \$1,020,430.36.

Caldwell Construction Company, Limited, Fredericton, \$503,975.28; City of Calgary, Alta., \$16,054; Calgary Power Limited, Alta., \$13,366.22; Archibald J. Campbell, John A. Campbell & Alex J. McIsaac, New Haven, N.S., \$96,687.46; Campbell Bros. & Thompson, Limited, Montreal, \$108,045.54; Campbell Steel and Iron Works, Limited, Ottawa, \$36,980.34; T. J. E. Campbell, Shaunavon, Sask., \$21,000; Canada Cement Company, Limited, Montreal, \$65,053.44; Canada Creosoting Company, Limited, Montreal, \$80,828.03; Government of Canada—Federal District Commission, \$70,392.05, Northern Transportation Company, (1947) Limited, Edmonton, \$26,876.07, Department of Public Printing and Stationery, \$189,805.53; Canadian Corps of Commissioners, Montreal, \$51,312.83; Canadian Dredge & Dock Co., Limited, Toronto, \$1,764,418.84; The Canadian Fairbanks Morse Company, Limited, Montreal, \$12,765.35; Canadian General Electric Co., Limited, Toronto, \$24,408.08; The Canadian Import Company, Limited, Montreal, \$19,321.63; Canadian National Railways, Montreal, \$375,375.52; Canadian National Realities, Limited, Montreal, \$12,033.10; Canadian Pacific Air Lines, Limited, Montreal, \$11,570.58; Canadian Pacific Railway Company, Montreal, \$18,672.67; Canadian Public Booth Company, Limited, Arnprior, Ont., \$41,803.47; Canadian Vickers, Limited, Montreal, \$545,699.23; Canadian Western Natural Gas Co., Limited, Calgary, Alta., \$18,142.22; Donald F. Cantley, New Glasgow, N.S., \$124,191.41; E. G. M. Cape & Company, Ottawa, \$111,163.97; Carey & Cartmell, Chilliwack, B.C., \$15,964.38; Carleton Construction Co., Limited, Saint John, N.B., \$54,589.90; Jean Louis Caron, Three Rivers, Que., \$10,907.42; Carr & Son, Kamloops, B.C., \$11,790.05; C. G. Carrington Construction Co., Sudbury, Ont., \$50,444.86; George Cashman, Limited, Ottawa, \$14,267.50; Magloire Cauchon, Limitée, Quebec, \$43,047.36; Chaleur Construction Company, Limited, Culligan, N.B., \$11,340.48; Board of School Trustees of the City of Chatham, Chatham, Ont., \$214,133.23; Eugenio Chiarelli, Ottawa, \$17,000; City Hydro, Winnipeg, \$26,671.26; W. H. Clark Lumber Co., Limited, Edmonton, \$14,493.25; Claydon Company, Limited, Fort William, Ont., \$24,283.28; Coast Quarries, Limited, Vancouver, \$204,712.27; Comeau & Savoie Construction, Limited, Caracquet, N.B., \$296,753.76; Medard Comeau & Alfred Thimot, Little Brook, N.S., \$30,479; Concrete Construction, Limited, Montreal, \$550,788.27; Concrete Products (Nfld.), Limited, St. John's, \$65,525.17; M. A. Condon & Son, Kentville, N.S., \$69,659.70; Cone Water Heaters, Limited, Calgary, Alta., \$13,460.33; Conger Lehigh Fuels, Limited, Toronto, \$15,083.50; William D. Conklin, Windsor, Ont., \$75,005.18; Consolidated Dredging, Limited, Toronto, \$452,250.82; The Consolidated Mining and Smelting Company of Canada, Limited, Trail, B.C., \$15,009.14; J. E. Copeland Co., Limited, Ottawa, \$230,116.66; Cordage Distributors, Limited, Toronto, \$10,592.19; Ernest Cormier, Montreal, \$42,170.45; Geo. Couillard, Eng., Quebec, \$20,123.36; Elzear Cournoyer, St. Joseph de Sorel, Que., \$58,632.46; George A. Crain & Sons, Limited, Ottawa, \$29,161.16; Crane, Limited, Montreal, \$32,753.61; Ella Cronin, Charlottetown, \$10,000; M. N. Cummings, Limited, Ottawa, \$44,009.69; S. Cunard & Company, Limited, Halifax, \$15,491.79.

Dagenais & Major Construction Co., Limited, Ottawa, \$16,832.25; Estate of Henri Dagenais, Ottawa, \$106,990.70; Daigle & Paul, Limited, Montreal, \$19,115.01; Wm. D'Aoust, Eastview, Ont., \$46,805.56; Alphonse Daris, Montreal, \$30,154.52; Davie Shipbuilding & Repairing Co., Limited, Lauzon, Que., \$36,553.63; Geo. T. Davie & Sons, Limited, Lauzon, Que., \$55,135.94; Dawson & Hall, Limited, Vancouver, \$43,845.44; Dean Construction Co., Limited, Belle River, Ont., \$19,311.69; Delorimier Construction, Limited, Montreal, \$35,064.64; Geo. Demers, Quebec, \$84,721.37; John Denty, Trayton, Nfld., \$10,632.46; A. Deslauriers & Fils, Ltée., Quebec, \$84,733.82; Detroit River Construction, Limited, Blenheim, Ont., \$18,586.66; Diamond Construction Co., Limited, Fredericton, \$799,476.66; Diethers, Limited, Vancouver, \$15,201.24; F. W. Digdon, Mulgrave, N.S., \$100,015.82; Bert Dimock, New Richmond, Que., \$27,495.42; Dimock & McLellan, Reg'd., New Richmond West, Que., \$40,819.75; Dineen, Philips and Roberts, Ottawa, \$15,693.97; District Services, Limited, Sault Ste. Marie, Ont., \$20,234.15; Charles B. Dolphin, Toronto, \$83,544; Dominion Bridge Co., Limited, Vancouver, \$554,752.81; Dominion Coal Company, Limited, Montreal, \$65,172.26; Dominion Electric Protection Company, Ottawa, \$15,530; Dominion Structural Steel, Limited, Montreal, \$373,411.45; Doran Construction Co., Limited, Ottawa, \$267,577.67; J. R. Douglas, Limited, Ottawa, \$25,363.56; R. A. Douglas, New Glasgow, N.S., \$39,305.22; C. J. Dryden Co., Limited, Westmount, Que., \$39,652.81; Allan F. Duffus, Halifax, \$38,121.74; Duford, Limited, Ottawa, \$23,533.67; Dufour & Harvey, Eng., La Malbaie, Que., \$43,771.10; J. Antonio Dufour, Bonaventure, Que., \$35,297.49; R. J. Dunlop & Co., Limited, Vancouver, \$15,749.65; Jean Julien Dupuis, Hull, Que., \$26,331.14; Charles Duranceau, Ltée., Montreal, \$488,851.88; Dustbane Products, Limited, Ottawa, \$31,570.47; H. Dyer & Son, Limited, New Westminster, B.C., \$11,914.75.

Orval Easton, Freeman, Ont., \$33,663.49; T. Eaton Co., Limited, Toronto, \$40,201.42; Edge, Limited, Ottawa, \$62,773.34; The City of Edmonton, \$17,178; Frederick Louis Egan, Charlottetown, \$14,500; Joseph Elie, Ltée., Montreal, \$23,313.64; Ellis & Howard, Limited, Toronto, \$25,503.25; Engineering Products of Canada, Limited, Montreal, \$26,734.05; Evans, Coleman & Evans, Limited, Vancouver, \$16,974.87; Findlay-White Construction Company, Limited, Nanaimo, B.C., \$142,842.28; Foundation Maritime, Limited, Halifax, \$13,760; The Foundation Company of Ontario, Limited, Montreal, \$226,229.83; Fournier Van & Storage, Limited, Ottawa, \$21,912.75; C. A. Fraser Cartage & Storage Company, Toronto, \$16,257.13; Fraser River Dredging Co., Limited, New Westminster, B.C., \$22,550; Fraser River Pile Driving Co., Limited, New Westminster, B.C., \$150,002.93; Gerard Fugere, St. Tithe, Que., \$12,744.70; Fuller Brush Co., Limited, Hamilton, \$12,079.59; Thomas Fuller Construction Co., Limited, Ottawa, \$471,036.13; Fundy Construction Co., Limited, Halifax, \$53,055.

Frank Gagne, Campbell River, B.C., \$28,267.50; James L. Galloway, Ocean Falls, B.C., \$11,646.30; John M. Garland Son & Company, Limited, Ottawa, \$19,936.24; Alex I. Garvoek, Limited, Ottawa, \$206,719.36; Fred Gauvreau, Parry Sound, Ont., \$13,988.70; Georgia Investment Company, Limited, Saskatoon, Sask., \$130,000; Geraldton Millworks, Geraldton, Ont., \$15,743.23; Gilley Bros., Limited, New Westminster, B.C., \$507,637.36; Gilpin-Nash, Limited, Vancouver, \$44,955.25; The Globe Furniture Co., Waterloo, Ont., \$10,128.46; T. C. Gorman (Nova Scotia), Limited, Halifax, \$62,373.51; J. Augustin Goulet, New Carlisle, Que., \$14,012.38; Paul O. Goulet, Fabre Station, Que., \$14,735.13; Paul O. Goulet, Marcel Larouche & Remi Goulet, Fabre Station, Que., \$25,788.96; P. W. Graham & Sons, Limited, Moose Jaw, Sask., \$186,285.37; Joseph Grassie, Jr., Port Colborne, Ont., \$35,484.77; Alphonse Gratton, Inc., Montreal, \$186,207.56; The Geo. C. Graves Construction Co., Limited, Ottawa, \$70,273.36; G. T. Green, Limited, Ottawa, \$8,674.30; W. Greenlees, Vancouver, \$46,918.63; Grenier & Barro, Montreal, \$41,921.67; Gulf Coast Construction Co., Limited, Westview, B.C., \$10,244.67; Gulf Maritime Construction, Limited, Matane, Que., \$527,899.05.

James C. Haddow, Edmonton, \$65,551.86; Hanson Construction, Limited, Fredericton, \$52,232.59; Hayward Lumber Co., Limited, Waterways, Alta., \$17,557.39; John Heney & Son, Limited, Ottawa, \$99,890.28; Hill-Clark-Francis, Limited, New Liskeard, Ont., \$297,773.38; A. T. Holland & H. B. Phillips, Massett, B.C., \$51,072.02; Home Owners Corporation, Montreal, \$22,780; Horie-Latimer Construction Co., Limited, Vancouver, \$121,535.94; Hornstrom Brothers, Calgary, Alta., \$266,695.97; Horwood Lumber Company, Limited, St. John's, \$76,545.09; City of Hull, Que., \$92,579.60; Albert J. Huneault, Casselman, Ont., \$51,101.54; Hydro-Quebec, Montreal, \$115,921.68; Hygiene Products, Limited, Montreal, \$17,091.10; Imperial Oil, Limited, Toronto, \$76,761.97; Imperiale Fuels, Limited, London, Ont., \$18,788.08; Independent Coal & Lumber Company, Limited, Ottawa, \$293,120.66; Industrial Window Cleaners, Limited, Toronto, \$12,493.38; Interprovincial Utilities, Limited, Ottawa, \$21,238.64; Intrusion-Prepakt, Limited, Toronto, \$136,648; Irving Oil Company, Limited, Saint John, N.B., \$19,364.78; William C. Jarvis, Ottawa, \$12,500; Frs. Jobin, Inc., Quebec, \$61,835.09; Oskar Johnson Logging Company, Allison Harbour, B.C., \$11,580; Benoit Jones, Matane, Que., \$216,919.35; H. R. Jones Co., Limited, Sydney, N.S., \$11,579.23; Willard L. Jordan, Charlottetown, \$14,000; Frederick Joseph, Charlottetown, \$12,000; Capt. Edgar Jourdain, Cap Chat, Que., \$126,548.36; Journal Investment Company, Limited, Vancouver, \$35,000; Jas. P. Keith & Associates, Montreal, \$11,919.60; Kenney Construction Co., Limited, Yarmouth, N.S., \$21,833.25; R. A. Kenney, St. Paul, Alta., \$50,391.75; John H. Kentish, Malartic, Que., \$10,000; Martin Kiecy Company, Limited, Montreal, \$26,770.04; Geo. E. Knowles, Limited, Timmins, Ont., \$57,006.43; Kummel-Shipman Electric, Winnipeg, \$23,124.48.

Lucien Lachapelle, Sorel, Que., \$125,540.14; City of Lachine, Que., \$11,891.48; Lafrance Fire Engine & Foamite, Limited, Toronto, \$11,173.63; Frank P. Lalonde, Limited, Dorval, Que., \$11,991.57; J. Hector Lamb, Chandler, Que., \$141,461.28; J. O. Lambert, Quebec, \$248,638.75; A. Lanctot Construction Company, Ottawa, \$125,944.88; Langelier, Limited, Ottawa, \$15,152.31; Alphonse Lapointe, Matane, Que., \$27,184.09; H. R. Large & Company, Charlottetown, \$16,210.24; J. Larouche & L. Dallaire, Normandin, Que., \$66,385.76; William Law & Company, Yarmouth, N.S., \$21,407.39; Denis LeBlanc, Cape Bald, N.B., \$27,039.54; Victor LeBlanc, St. Charles de Caplan, Que., \$51,861.11; J. A. A. Leclair, Dupuis, Limitée, Montreal, \$24,300; J. H. Leeden Co., Limited, Halifax, \$26,247.46; Edouard Leger, Montreal, \$24,555.60; Peter Leitch Construction, Limited, Winnipeg, \$97,245; E. Leonard & Sons, Limited, London, Ont., \$19,345.95; Lepage-Raymond, Ottawa, \$11,755.85; Jos. A. Likely, Limited, Saint John, N.B., \$20,194.52; Jean Gertrude Lipshitz, Fredericton, \$30,000; Jos. Lirette, Quebec, \$13,275.76; Lord & Burnham Co., Limited, St. Catharines, Ont., \$14,800; Ross A. Lort, Vancouver, \$33,685.88; Harold W. Loughran, Ottawa, \$12,500; Lumo Electric Company, Ottawa, \$17,385.45; Harvey Lunam Construction Company, Regina, \$309,388.67.

Mac Construction Company, Wallaceburg, Ont., \$22,983.67; Alex J. MacDonald & Constantine J. MacDonald, Little Judique Ponds, N.S., \$15,982; Allan J. MacDonald & Duncan A. McIsaac, Judique North, N.S., \$19,080.60; Allan R. MacDonald, Dan A. MacDonald, Wm. MacDonald & John A. MacDonald, Little Judique Ponds, N.S., \$24,760; Colin R. MacDonald, Limited, Antigonish, N.S., \$27,642.56; George Heath MacDonald, Edmonton, \$130,000; H. R. MacMillan Sales (Manitoba), Limited, Winnipeg, \$14,149.02; Madden & Son Company, Limited, Quebec, \$12,730.30; Aristide Maltais, La Malbaie, Que., \$24,557.37; The Manitoba Power Commission, Winnipeg, \$19,188.25; Marchand Electrical Company, Limited, Ottawa, \$12,118.23; Marine Industries, Limited, Montreal, \$123,440.40; Maritime Electric Co., Limited, Charlottetown, \$18,551.85; Marshall-Wells Company, Limited, Edmonton, \$14,534.95; Romeo Martel, Three Rivers, Que., \$329,067.59; Evan S. Martin, Toronto, \$48,461.54; Masco Electric Company, Limited, Toronto, \$13,099.14; Eugene Masse, Hull, Que., \$14,378.98; Alexander W. Matheson, Charlottetown, \$19,191.25; Raymond Matte, Limitée, Montreal, \$18,312.63; Mathews Conveyor Co., Limited, Port Hope, Ont., \$95,075.15; McBain & Jack, Winnipeg, \$26,288.81; McColl-Frontenac Oil Company, Limited, Toronto, \$64,132.90; O. J. McCulloch & Company, Montreal, \$60,889.27; W. H. McDiarmid Construction Company, Regina, \$13,555.11; H. E. McDonald & Wilfrid Cordeau, D'Ecousse,

N.S., \$13,892.07; James McDonald Construction Co., Limited, Victoria, \$118,486.88; Thomas McDonald, Kirkland Lake, Ont., \$16,474.10; H. J. McFarland Construction Co., Limited, Pictou, Ont., \$129,742.11; A. B. McLean and Sons, Limited, Sault Ste. Marie, Ont., \$48,730.83; George McLean & Associates, Limited, Vancouver, \$106,374.13; McLennan Plumbing & Heating, Limited, Ottawa, \$14,208.25; J. W. McMulkin & Son, Limited, Upper Gagetown, N.B., \$175,377.23; Mercer & Mercer, Vancouver, \$15,752.31; Meyns Construction Company, Walkerville, Ont., \$62,687.37; Felix Michaud, Buetouche, N.B., \$22,059.40; J. Ronald Mills & Westmount Realities Company, Montreal, \$598,111.20; The Milnes Coal Co., Limited, Toronto, \$14,445.17; La Compagnie de Construction Mitis, Limitée, Rimouski, Que., \$113,892.07; Robert R. Moffat, Toronto, \$10,476; Mongeau & Robert Cie., Ltée., Montreal, \$498,451.39; Henry Morgan & Co., Limited, Montreal, \$18,984.55; C. Emile Morissette, Ltée., Quebec, \$113,996.70; Barney Mosher, Liverpool, N.S., \$61,098.62; Barney Mosher & Merrill D. Rawding, Liverpool, N.S. \$170,881.57; Murphy-Gamble, Limited, Ottawa, \$10,308.60; H. S. Murphy & H. M. Fletcher, Nakusp, B. C., \$25,146.40; James Murphy Coal Company, Port William, Ont., \$10,766.04.

Charles H. Nadeau & Sons, Limited, Port Daniel Station, Que., \$54,666.96; National Petroleum, Limited, Montreal, \$28,502.01; Newfoundland Coal Company, Limited, St. John's, \$20,131.66; Newfoundland Engineering & Construction Co., Limited, Corner Brook, Nfld., \$195,888.60; Wm. Newman Co., Limited, Winnipeg, \$19,770.84; H. C. Nolan, Ottawa, \$24,682.31; North Shore Construction Company, Limited, Montreal, \$887,124.20; North West Electric Co., Limited, Regina, \$40,045.27; North Western Dredging Co., Limited, Vancouver, \$230,439.15; Northern Construction Company & J. W. Stewart, Limited, Vancouver, \$874,151.69; Northern Electric Company, Limited, Montreal, \$43,376.98; Northland Coal & Ice Co., Limited, Winnipeg, \$11,580.59; Nova Scotia Light & Power Co., Limited, Halifax, \$44,579.27.

Office Machine & Furniture Co., Limited, Montreal, \$40,584.29; Office Specialty Manufacturing Co., Limited, Newmarket, Ont., \$151,142.79; O'Leary's, Limited, Ottawa, \$30,077.55; C. J. Oliver, Limited, Vancouver, \$190,861.85; Ontario Hughes-Owens Company, Limited, Ottawa, \$30,473.16; Ontario Hydro-Electric Power Commission, Toronto, \$730,872.58; Geo. O'Reilly, Verdun, Que., \$33,474.94; Otis Elevator Co., Limited, Hamilton, \$159,383.77; City of Ottawa, \$231,378.22; Ottawa Plumbing & Heating, Limited, Ottawa, \$25,224.88; Ottawa Typewriter Co., Limited, Ottawa, \$107,162.71.

Pacific File Driving Co., Limited, Victoria, \$163,419.79; Parkdale Manufacturing Company, Ottawa, \$21,591.15; Jean-Julien Perrault, Montreal, \$12,350; G. Arthur Peterson, Charlottetown, \$10,000; H. J. Phillips & Son, Charlottetown, \$70,846.52; A. Pickard & Co., Limited, Charlottetown, \$29,831.80; W. O. Pickthorne & Son, Limited, Ottawa, \$17,654.98; Pictou Foundry & Machine Co., Limited, Pictou, N.S., \$246,419.27; Piggett Construction Company, Saskatoon, Sask., \$139,848.86; Pilkey-Noble Construction Company, Limited, Hamilton, Ont., \$103,289.29; Jos. Pilon, Ltée., Hull, Que., \$236,229.88; J. A. Plourde and J. Ouellette, Rivière au Renard, Que., \$17,658.24; Anna Pooke, Ottawa, \$13,200; H. H. Popham & Company, Limited, Ottawa, \$116,995.23; Port Hawkesbury Marine Railway Co., Limited, Port Hawkesbury, N.S., \$29,116.51; J. P. Porter Company, Limited, Montreal, \$2,017,445.90; Poudrier & Boulet, Ltée., Quebec, \$128,220.81; John C. Preston, Limited, Ottawa, \$132,523.24; Price Construction Company, Moncton, N.B., \$111,813.75.

La Compagnie de Construction des Boulevards du Quebec, \$533,072.93; Quebec Coal & Oil, Limited, Quebec, \$17,182.04; Quebec Power Company, Quebec, \$39,329.47; J. M. Quinn & D. J. McDonald, Charlottetown, \$15,289.53; Randall & Stead, St. John's, \$50,118.42; Abel Ratte, Quebec, \$19,924.76; Redfern Construction Co., Limited, Toronto, \$11,311.04; City of Regina, \$20,546.61; Laura M. Reilly and Virginia B. Reilly, Moncton, N.B., \$47,500; Remington Rand, Limited, Toronto, \$40,321.08; Adele Renaud and Felix Renaud, Ottawa, \$10,000; Rest-Glow Manufacturing Company, Limited, Montreal, \$94,193.95; A. V. Richardson, Limited, Duncan, B.C., \$31,861.44; Riddle & Connor, London, Ont., \$12,820.59; Moise Rivest, L'Epiphanie, Que., \$146,668.35; Arthur Roberts, Charlottetown, \$11,500; Angus Robertson, Limited, Montreal, \$278,955; Robertson Construction & Engineering Co., Limited, Niagara Falls, Ont., \$240,044.85; Hugh D. Robertson, Hamilton, Ont., \$33,607.20; Thomas Robertson & Company, Limited, Montreal, \$10,757.85; Wm. Robertson & Son, Limited, Halifax, \$21,595.51; Robin-Jones & Whitman, Limited, Halifax, \$16,767.49; Ross-Meagher, Limited, Ottawa, \$294,298.20; Ross, Patterson, Townsend and Fish, Montreal, \$171,500.45; Royalmount Construction, Limited, Montreal, \$62,563.96; J. R. Royer, Limitée, Sherbrooke, Que., \$15,977.96; Rubenstein Bros. Company, Montreal, \$132,993.53; Russell Construction Co., Limited, Toronto, \$368,419.74; Rutherford Construction Company, Limited, London, Ont., \$28,011.52; Richard & B. A. Ryan, Limited, Montreal, \$34,301.61; Robert Ryan, Ottawa, \$11,653.62.

Sadim Realty, Limited, Saint John, N.B., \$130,000; Saillant & Fils, Enrg., Montreal, \$18,522.54; Wilfrid D. St. Cyr, Hull, Que., \$86,125.60; City of Saint John, N.B., \$22,254.19; Saint John Dredging Co., Limited, East Saint John, N.B., \$11,002.62; Saint John Dry Dock Co., Limited, East Saint John, N.B., \$1,026,999.35; Saint John Iron Works, Limited, Saint John, N.B., \$15,159.71; Religious Hospitalers of St. Joseph of Cornwall, Cornwall, Ont., \$125,000; Samson & Filion, Ltée., Quebec, \$16,812.56; Saskatchewan Power Corporation, Regina, \$23,650.52; City of Saskatoon, Sask., \$18,058.58; Saskatoon General Electric Company, Saskatoon, Sask., \$15,873.60; Albert J. Savoie, Hornby Island, B.C., \$19,531.73; M. F. Schurman Company, Limited, Summerside, P.E.I., \$198,181.82; W. T. Scott, Calgary, Alta., \$20,800.81; Scott Woollens, Hull, Que., \$20,495.55; Seythes & Company, Limited, Montreal, \$16,349.99; Shannon Bros., Saskatoon, Sask., \$25,481.04; Shawinigan Water & Power Company, Shawinigan Falls, Que., \$13,343.65; J. J. Shea & Company, Limited, Montreal, \$212,653.27; Shell Oil Company of Canada, Limited, Toronto, \$10,016.10; City of Sherbrooke, Que., \$18,039.59; Shquist Construction, Limited, Saskatoon, Sask., \$61,836.38; Armand Sicotte & Sons, Montreal, \$855,969.23; R. Sigurdson, Winnipeg, \$32,322.50; Duncan P. Simpson, Osoyoos, B.C., \$12,000; The Robert Simpson Company, Limited, Toronto, \$20,566.51; Skeena River Pipe Driving Company, Prince Rupert, B.C., \$55,823.58; Lloyd G. Smith &

Murray H. Smith, Port Hood Island, N.S., \$52,717.67; Standard Construction Co., Limited, Halifax, \$54,927.03; Standard Iron & Engineering Works, Limited, Edmonton, \$15,186.58; Standard Oil Company of B.C., Limited, Vancouver, \$48,817.80; Board of Park Commissioners (Stanley Park), Vancouver, \$15,441.39; Star Shipyard (Mercer's), Limited, New Westminster, B.C., \$68,347.23; Steel Equipment Company, Limited, Pembroke, Ont., \$56,734.73; Frank and Mary Steele, Charlottetown, \$11,000; J. W. Stephens, Limited, Sydney, N.S., \$37,434.46; Bruce Stewart & Co., Limited, Charlottetown, \$17,716.43; Robert Strang, Ottawa, \$28,839.92; M. J. Sulphur & Sons, Limited, Ottawa, \$105,439.42; Summers Industries, Limited, Smiths Falls, Ont., \$10,971; Town of Summerside, P.E.I., \$14,763; Supertest Petroleum Corporation, Ottawa, \$30,524.90; Superior Electric Supply Co., Toronto, \$11,600.30; City of Swift Current, Sask., \$13,532.24; Sydney Engineering & Dry Dock Company, Limited, Sydney, N.S., \$24,022.45.

J. and J. Taylor, Limited, Toronto, \$15,306.88; Therien Company, Limited, Ottawa, \$25,847.35; Thunder Bay Harbour Improvements, Limited, Port Arthur, Ont., \$14,172.42; R. Timms Construction & Engineering, Limited, Welland, Ont., \$251,568.84; Arthur William Tompson, Vernon, B.C., \$13,000; Toronto Dry Dock Co., Limited, Toronto, \$14,280.87; Toronto Terminals Railway Company, Toronto, \$104,324.45; Jos. Tremblay, Montreal, \$22,993.27; Napoleon Trudel & Fils, St. Irene, Que., \$140,947.33; Turnbull Elevator Co., Limited, Toronto, \$38,396.83; Harold G. Vail, Ottawa, \$125,000; Valiquette Distributors, Limited, Montreal, \$243,547.48; C. B. K. Van Norman, Vancouver, \$35,000; Capt. Irene Verreault & Fils, Les Mechins, Que., \$41,297.10; Victoria Pile Driving Co., Limited, Victoria, \$38,615.67; Walter Walker & Sons, Limited, Victoria, \$13,089.76; Ed. Walsh & Co., Limited, New Westminster, B.C., \$73,720.10; Warren Maritimes, Limited, Halifax, \$27,058.42; F. W. Watt, Port Arthur, Ont., \$127,332.42; James S. Watt, Little River West, Que., \$323,291.54; The F. P. Weaver Coal Co., Limited, Montreal, \$23,823.41; John D. Webster, Charlottetown, \$10,000; W. C. Wells Construction Company, Limited, Saskatoon, Sask., \$188,920.50; Fred Welsh & Son, Vancouver, \$14,567.91; West Coast Dredging Co., Limited, Vancouver, \$51,927.70; West Coast Salvage & Contracting Co., Limited, Vancouver, \$16,782.59; West Kootenay Power & Light Company, Limited, Trail, B.C., \$13,914.11; Westeel Products, Limited, Winnipeg, \$19,871.39; Western Bridge & Steel Fabricators, Limited, Vancouver, \$55,550.02; Eric Wheby, Dartmouth, N.S., \$22,584.31; White Pass & Yukon Route, Whitehorse, Y.T., \$22,775.39; Fred A. Wilson Contracting Co., Limited, Ottawa, \$29,167; Winnipeg Electric Company, Winnipeg, \$28,515.15; City of Winnipeg Hydro Electric System, Winnipeg, \$22,444.01; G. H. Wood & Co., Limited, Montreal, \$43,641.82; Woollatt Construction, Limited, Windsor, Ont., \$28,851.22; Wyatt Construction Company, Limited, Winnipeg, \$15,946.84.

1950-51
PUBLIC ACCOUNTS

PART II
W

DEPARTMENT OF RESOURCES AND DEVELOPMENT
(including the National Film Board)

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF RESOURCES AND DEVELOPMENT

P.C. 84/5955, December 9, 1950, effected a change in the organization of the Department by (a) abolishing the Development Services Branch, (b) changing the title of the Public Projects Branch to the Engineering and Water Resources Branch, (c) establishing the National Parks Branch and the Northern Administration and Lands Branch, and (d) transferring to these three Branches the services formerly under the Development Services Branch.

The following statement of appropriations and expenditures reflects the above change in the organization except for Vote 359, Development Services Branch Administration.

Summaries and details in respect of Expenditures, Revenues and Open Accounts of the National Film Board are shown separately, beginning on page W-55.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures		28,892,820 84
Revenues—		
Ordinary	6,232,601 25	
Special Receipts	8,293,952 08	
		14,526,553 33
Net Charge		\$ 14,366,267 51

NOTE.—Revenues are shown on page W-33 and Open Accounts on page W-34 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
W-5	Stat.	Minister of Resources and Development— Salary and Motor Car Allowance.....	12,000 00	12,000 00	2,451 61
A—DEPARTMENT					
W-5	358\	Departmental Administration.....	393,879 00	364,956 70	293,711 67
	758/				
W-5	359	Development Services Branch Administration.....	55,215 00 449,094 00	54,501 17 419,457 87	89,382 08 383,093 75
NATIONAL PARKS BRANCH					
W-5	366\	National Parks and Historic Sites Division— National Parks and Historic Sites Services..	10,245,386 00	9,125,454 02	10,377,389 08
	761/				
W-14	368	Grant to the Jack Miner Migratory Bird Foundation.....	5,000 00	5,000 00	5,000 00
W-14	369	Grant to aid in the development of the Inter- national Peace Garden in Manitoba.....	15,000 00	14,964 76	14,937 15
W-14	Stat.	National Battlefields Commission.....	100,000 00	100,000 00	100,000 00
Canadian Wildlife Division—					
W-14	365\	Wildlife Resources Conservation and Develop- ment, including Administration of the			
	760/	Migratory Birds Convention Act.....	320,307 00	263,899 01	233,771 37
W-15	370\	National Museum of Canada.....	266,284 00	248,740 63	179,678 40
	762/		10,951,977 00	9,758,058 42	10,910,776 00

DEPARTMENT OF RESOURCES AND DEVELOPMENT

W-3

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
ENGINEERING AND WATER RESOURCES BRANCH					
W-15	391	Administrative Division.....	58,080 00	35,329 98	24,094 56
W-15	394	Capital Investment Data.....	12,935 00	10,852 93	
Water Resources Division—					
W-15	360 759}	Water Resources Division, including the Administration of the Dominion Water Power and Irrigation Acts, and including grant of \$350 to the International Executive Council, World Power Conference.....	613,363 00	508,063 94	465,471 93
W-16	361	To provide for studies and surveys of the Columbia River Watershed in Canada.....	380,000 00	340,287 94	302,341 22
W-17	362	Lake of the Woods Control Board.....	12,480 00	11,829 67	11,152 24
W-17	363	To provide for the expenses incurred under the agreement between Canada, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	17,750 00	17,178 76	17,620 55
W-17	364	To provide for excavation of a flood channel at Dalles Rapids in Winnipeg River in Ontario to reduce flooding of riparian property affected by regulation under the Lake of the Woods Control Board Act (Revote).....	60,000 00	59,098 62	101,907 53
W-17	616	To provide for Studies and Surveys of the Red River Basin in Canada.....	145,000 00	86,501 70	
Engineering and Architectural Division—					
W-18	380 767}	Engineering and Construction Services.....	567,125 00	477,763 72	428,472 17
W-18	381	*Stony Rapids—Black Lake Road (Revote)..	12,500 00	8,916 76	
W-18	382	*Cranberry Portage Road.....	32,000 00	32,000 00	305,000 00
Projects Division—					
W-18	392 770}	Projects Division (Administration).....	36,550 00	28,805 83	
W-19	397	To provide, subject to allocation by the Treasury Board, for the design and planning of deferrable projects, the acquisition of sites and the initiation of construction....	2,000,000 00		
W-19	398	To provide for contribution towards cost of Subway at Sudbury, Ontario, to implement Agreement entered into in 1939 (Revote)..	100,000 00	100,000 00	
W-19	772	To provide for a contribution by Canada to the improvement and reconstruction of the road between Patricia Bay Airport, Vancouver Island, and the city limits of Victoria, B.C., subject to the completion of an Agreement between Canada and the Province of British Columbia (Revote)...	150,000 00	14,026 03	
Trans-Canada Highway Division—					
W-19	393	Trans-Canada Highway Division (Administration).....	300,000 00	175,398 23	1,156 00
W-19	367	Trans-Canada Highway—Surveys of route in Banff and Yoho National Parks.....	25,000 00	23,997 03	
W-19	Stat.	To provide for contributions to the provinces under terms of the Trans-Canada Highway Act.....	5,868,826 88	5,868,826 88	
W-20	771 615}	*Notwithstanding the Trans-Canada Highway Act, to authorize and provide for a payment to the Provinces of Prince Edward Island, New Brunswick, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia and Newfoundland, which have entered into an Agreement with Canada for construction of a part of the Trans-Canada Highway...	1,350,000 00	1,336,057 31	
W-20	395	To provide for general investigations by the Northwest Territories Power Commission of the electric power requirements of settlements and industries in the Northwest Territories and the Yukon Territory.....	10,000 00	2,567 14	
W-20	396	To recoup the Minister of Finance for advances to be made to the Northwest Territories Power Commission during the fiscal year 1949-50 for power development as provided under Section 17(2) of the Northwest Territories Power Commission Act, Chapter 64, 11-12 George VI.....	30,000 00		
			11,781,609 88	9,137,502 47	1,657,216 20

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
NORTHERN ADMINISTRATION AND LANDS BRANCH					
W-21	371	Lands Division—			
		Administration of Dominion, Ordnance and Admiralty, and Public Lands; Seed Grain Collections.....	282,200 00	267,465 11	265,726 03
W-21	Stat.	Reduction in Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27.....	11,710 54	11,710 54	
		Northern Administration Division—			
W-21	372 }	Administration.....	169,095 00	165,978 55	108,744 55
W-22	763 }				
W-22	373 }	Mackenzie River—Operation and Maintenance of Services, including Wood Buffalo Park.....	678,415 00	516,700 26	504,892 85
W-22	374	Mackenzie River—Forest Conservation, including Wood Buffalo Park.....	337,295 00	274,850 24	273,509 56
W-23	375 }	Mackenzie River—Roads, Buildings and Other Works, as detailed in the Estimates.....	817,450 00	677,406 10	914,554 96
W-25	376 }	Yukon—Operation and Maintenance of Services, including Forest Conservation.....	274,500 00	188,791 15	173,526 63
W-25	377 }	Yukon—Roads, Buildings and Other Works, as detailed in the Estimates.....	2,741,000 00	2,372,544 51	2,189,112 74
W-26	Stat.	Yukon—Payment to Yukon Council for subsidies and for compensation as authorized by Item 205, Appropriation Act No. 4, 1947-48.....	210,784 78	210,784 78	211,400 00
W-26	378 }	Arctic—Operation and Maintenance of Services, including Eskimo Affairs.....	329,175 00	251,870 54	188,033 38
W-27	379 }	Arctic—Buildings and Other Works, as detailed in the Estimates.....	38,000 00	27,870 00	78,704 76
	766 }		5,889,625 32	4,965,971 78	4,908,205 46
FORESTRY BRANCH					
W-27	383	Administrative Division.....	70,827 00	68,354 29	57,435 94
W-27	384 }	Forest Research Division.....	876,563 00	832,879 24	745,491 98
W-28	385 }				
W-29	386 }	Forestry Operations Division.....	61,290 00	47,702 90	47,121 00
W-29	387 }	Forest Products Division.....	658,661 00	597,744 19	548,812 40
W-29	387	Grant to Canadian Forestry Association.....	4,000 00	4,000 00	4,000 00
W-30	388	Eastern Rockies Forest Conservation Board—To provide for the salaries and expenses of Federal members of the Board and their alternates, and sundry expenses in connection with the maintenance and operation of the Ottawa Office of the Board.....	22,300 00	1,956 25	18,223 05
W-30	389	Federal contribution towards annual maintenance, including staff and expenses.....	175,000 00	81,965 77	126,795 55
W-31	Stat.	To provide for capital expenditures in conformity with Section 8(1) of the Eastern Rocky Mountain Forest Conservation Act.....	907,529 54	907,529 54	1,631,890 04
W-31	390	Forest Insects Control Board.....	13,780 00	7,920 85	9,956 49
			2,789,950 54	2,560,053 03	3,189,726 45
CANADIAN GOVERNMENT TRAVEL BUREAU					
W-32	399	To assist in promoting the Tourist Business in Canada.....	1,514,421 00	1,246,400 95	1,289,437 46
HOUSING					
W-32	400	Emergency Shelter—Administration.....	300,000 00	38,616 06	334,749 96
W-32	Stat.	Housing Research and Community Planning.....	243,632 77	243,632 77	290,624 42
W-32	Stat.	Appraisal and Inspection Fees.....	13,692 00	13,692 00	58,036 16
W-33	Stat.	Losses on Loans.....	504,759 49	504,759 49	13,190 65
			1,062,084 26	800,700 32	696,601 19
GENERAL					
W-33	Stat.	Gratuities to families of deceased employees.....	2,676 00	2,676 00	1,730 00
		Expenditures: from Appropriations not required for 1950-51.....			226,763 19
Grand Total.....			\$34,453,438 00	\$28,892,820 84	\$23,266,001 31

*Complete title is shown in the following details.

Salary of Minister, Hon. R. H. Winters, c. 36, 1949, 2nd Session	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00

Hon. R. H. Winters received travelling expenses of \$3,910.58 which were charged to Vote 358.

A—DEPARTMENT

Votes 358 and 758 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	350,159 00	350,159 00	329,924 67
Freight, Express and Cartage	200 00	200 00	74 50
Telephones, Telegrams and Postage	3,600 00	3,600 00	2,908 59
Printing, Stationery and Office Equipment	15,000 00	18,000 00	17,522 00
Repairs and Upkeep of Equipment	900 00	900 00	533 68
Travelling Expenses	8,500 00	11,000 00	10,776 31
Supplies and Materials	2,520 00	2,520 00	2,071 19
Professional and Special Services and Expenses	2,000 00	2,000 00	43 50
Publicity and Information	10,000 00	4,300 00	
Sundries	1,000 00	1,200 00	1,102 23
	<u>\$ 393,879 00</u>	<u>\$ 393,879 00</u>	<u>\$ 364,956 70</u>

As at March 31, 1951, there were 121 salaried employees being paid from this vote, of whom 64 were permanent and 57 temporary.

George Prudham, Parliamentary Assistant to the Minister to December 12, was paid travelling expenses of \$1,305.34.

Vote 359 Development Services Branch Administration

	Estimates	Allotments	Expenditures
Salaries	48,055 00	52,205 00	51,812 24
Printing, Stationery and Office Equipment	3,000 00	2,100 00	1,955 75
Travelling Expenses	2,500 00	550 00	421 75
Telephones, Telegrams and Postage	1,000 00	225 00	200 30
Sundries	660 00	135 00	111 13
	<u>\$ 55,215 00</u>	<u>\$ 55,215 00</u>	<u>\$ 54,501 17</u>

This vote was provided for the cost of administering the Development Services Branch which was abolished in the change of the organization of the Department (P.C. 84/5955, December 9, 1950). The employees were transferred to other branches of this Department but their salaries were charged to this vote to the end of the fiscal year.

As at March 31, 1951, there were 15 salaried employees being paid from this vote, of whom 9 were permanent and 6 temporary.

NATIONAL PARKS BRANCH

Votes 366 and 761 National Parks and Historic Sites Division—National Parks and Historic Sites Services

	Estimates	Allotments	Expenditures
Salaries and Wages	1,247,935 00		
Allowances	900 00		
Printing, Stationery and Office Equipment	57,640 00		
Supplies and Materials	241,985 00		
Travelling Expenses	38,850 00		
Freight, Express and Cartage	41,110 00		
Telephones, Telegrams and Postage	12,305 00		
Acquisition or Construction of Buildings and Works, including Acquisition of Land	6,812,817 00		
Repairs and Upkeep of Buildings and Works	1,206,609 00		

	Estimates	Allotments	Expenditures
Acquisition of Equipment	338,830 00		
Repairs and Upkeep of Equipment	179,364 00		
Sundries	67,041 00		
Head Office—			
Operation and maintenance		152,870 00	148,747 43
Construction—			
Survey of roads in the various parks		34,000 00	19,979 28
		186,870 00	168,726 71
Parks and Resources Information—			
Operation and maintenance		124,897 00	112,574 58
National Historic Sites and Landscaping—			
Operation and maintenance		110,000 00	103,434 25
Contract: W. H. Yates Construction Co., Ltd., for repairs to the Battle of Stoney Creek Monument at Stoney Creek, Ont., \$7,500; payment in full.			
Construction—			
Erection of new memorials		15,000 00	10,044 62
Restoration and development work, Fortress of Louisbourg National Historic Park, N.S.		7,500 00	7,008 06
Construction of retaining wall, Waterloo Pioneer Memorial Tower near Preston, Ont.		3,000 00	874 44
		135,500 00	121,961 37
Proposed National Park in Newfoundland—			
Operation and maintenance		10,000 00	
Cape Breton Highlands National Park—			
Operation and maintenance		166,806 00	164,856 26
Construction—			
Reconstruction of Cabot Trail from Ingonish to South Mountain, including bridges		474,372 00	473,009 50
Expenditures on this project to date were \$965,645.50.			
Payments for cement, steel, etc., for this project were made to Robb Engineering Works Limited, \$34,422; Horsnell Machine and Iron Works Limited, \$16,514.18; Canada Cement Company Limited, \$13,069.25; Westeel Products Limited, \$10,588.81.			
Reconstruction of Cabot Trail from North Mountain to Pleasant Bay, including bridges and culverts, a distance of 8 miles		589,200 00	560,180 02
Payments amounting to \$10,409.82 were made to Westeel Products Limited for supplying culverts for this project.			
Contract (in respect of the 2 preceding items), cost plus fixed fee of \$20,000: Fundy Construction (Cape Breton) Ltd., \$930,563.44; payment in full.			
Construction of low-rental tourist accommodation		60,000 00	56,471 71
Expenditures on this project to date were \$81,131.54.			
Construction of 1 warden's cabin and patrol cabin		12,800 00	11,624 28
Contract (in respect of the 2 preceding items): J. E. Morrison, \$52,551.76; payment in full.			
Construction of registration building at western entrance		8,500 00	
Construction of 70 miles of fire trails		10,000 00	1,912 24
Projects under \$5,000		5,870 00	5,046 47
		1,327,548 00	1,273,100 48
Prince Edward Island National Park—			
Operation and maintenance		74,890 00	73,961 66
Construction—			
Completion of low-rental tourist accommodation at Cavendish		40,000 00	39,445 60
Total expenditures on this project were \$64,811.48.			
Construction of recreational building at Cavendish		15,000 00	12,534 39
Purchase of Governor-General's cottage at Dalvay		5,000 00	5,000 00
Construction of kitchen shelters at the following points: Dalvay (2), Stanhope (2), Brackley (2), Cove Head (2), Rustico-New London road (3), Cavendish (2) ..		7,000 00	6,963 20

	Estimates	Allotments	Expenditures
Maintenance, Rustico-New London road, 7.6 miles . . .		13,000 00	5,856 03
Maintenance, Dalvay-Stanhope road, 4 miles		12,000 00	6,703 55
Hard-surfacing road in vicinity of Headquarters and the bath-house at Cavendish		8,000 00	
Projects under \$5,000		16,140 00	12,152 51
		191,030 00	162,616 94
Fundy National Park—			
Operation and maintenance		141,355 00	137,477 80
Construction—			
Construction of Point Wolfe Road 3.8 miles		150,000 00	149,663 42
Consolidating base with prime coating 12 miles and hard-surfacing 3 miles of No. 14 Highway within Park		228,000 00	226,393 89
Construction of 60-foot span bridge on No. 14 Highway Contract (in respect of the 3 preceding items), cost plus fixed fee of \$14,700: Caldwell Construction Co., Ltd., estimated cost, \$409,000; payments, \$405,970.56.		92,000 00	88,636 96
Construction of community building		80,000 00	46,794 54
Contract: Eastern Builders Ltd., \$46,354.12; payment in full.			
Construction of low-rental tourist accommodation		53,000 00	48,388 96
Total expenditures on this project were \$93,291.65.			
Contract: Modern Construction Ltd., \$45,207.07; payment in full.			
Construction of central building for low-rental tourist accommodation		25,000 00	10,518 19
Completion of swimming pool and bath-house		11,500 00	11,134 43
Total expenditures on this project were \$178,110.87.			
Construction of incinerator		5,000 00	
Landscaping headquarters site		42,500 00	40,827 88
Expenditures on this project to date were \$68,765.65.			
Development of amphitheatre near Small Lake		15,000 00	11,034 70
Development of parking areas		7,000 00	947 67
Construction of camp-ground and facilities		27,500 00	27,192 22
Construction of 1 double tennis court		5,000 00	4,999 54
Construction of new fire trails		10,000 00	
Emergency repairs to roads, administration grounds and golf course		20,000 00	10,280 30
Construction of 12 miles of metallic telephone line from Headquarters to Lake View		12,000 00	
Park water system		27,000 00	10,107 26
Expenditures on this project to date were \$51,037.37.			
Projects under \$5,000		12,870 00	10,492 60
		964,725 00	834,890 36
Georgian Bay Islands National Park—			
Operation and maintenance		18,320 00	17,531 27
Construction—			
Projects under \$5,000		11,535 00	10,530 08
		29,855 00	28,061 35
Pointe Pelee National Park—			
Operation and maintenance		41,745 00	41,504 20
Construction—			
Beach protection work		27,000 00	26,708 21
Contract on the basis of unit prices: Dean Construction Company Ltd., for hauling and driving oak piles, \$11,458.26; payment in full.			
Projects under \$5,000		2,500 00	2,095 72
		71,245 00	70,308 13
St. Lawrence Islands National Park—			
Operation and maintenance		27,362 00	24,399 96
Construction—			
Building of 3 wharves on Adelaide, Grenadier and Cedar Islands		9,000 00	

	Estimates	Allotments	Expenditures
St. Lawrence Islands National Park— <i>Concluded</i>			
Building of wharf of earth and masonry, approach at Broder Island		5,927 00	4,927 00
Projects under \$5,000		13,298 00	13,292 31
		55,687 00	42,619 27
Riding Mountain National Park—			
Operation and Maintenance		226,745 00	219,487 68
Construction—			
Maintenance, Dauphin-Clear Lake Road, approximately 30 miles		100,000 00	98,605 25
Reconstruction and preparation for hard-surfacing of main highway through Riding Mountain National Park from Clear Lake to the north boundary of the Park		6,000 00	5,552 35
Contract (1948-49), cost plus fixed fee of \$11,250: J. N. Pitts, \$228,494.71; payments, including final payment, \$5,552.35; (amends previous reporting of final payment in 1948-49; no payment was made in 1949-50).			
Construction of new gate at the south entrance to Park		12,000 00	1,904 29
Construction of greenhouse		8,000 00	
Projects under \$5,000		3,830 00	1,956 04
		356,575 00	327,505 61
Prince Albert National Park—			
Operation and maintenance		273,237 00	262,845 04
Construction—			
Maintenance, Waskesiu Highway, approximately 32½ miles		100,000 00	62,005 96
Camp-grounds development, including the erection of 4 kitchen shelters, 1 toilet, water-mains and power-lines		13,030 00	13,026 92
Expenditures on this project to date were \$24,140.48.			
Lumbering operations, winter 1950-51		11,250 00	
Placing of clay on the facing of Waskesiu Highway for a distance of 600 feet, sowing of grass seed on the built-up slopes and erection of road signs		9,650 00	7,924 07
Development of new residential area along Waskesiu Lake and Hart Lakes Road and north of Waskesiu, bungalow cabins, drainage ditches, roads and other development work		8,000 00	7,848 43
Survey of airport		5,000 00	1,787 01
Completion of 57 Trail from Narrows to Boundary Cabin, District 3, a distance of 12 miles		6,980 00	6,979 50
Construction of incinerator		5,300 00	3,098 52
Projects under \$5,000		20,515 00	19,855 35
		452,962 00	385,370 80
Banff National Park—			
Operation and maintenance		941,056 00	919,489 12
Construction—			
Bow River Bridge, Mile 0.5, Banff-Windermere Highway		70,000 00	65,072 63
Total expenditures on this project, including construction of substructures, were \$101,413.57.			
Contract: Hamilton Bridge Company Limited, \$64,938; payment in full.			
Asphalt seal coating, 26.5 miles of highway, East Gate to Banff, Mount Eisenhower to Lake Louise		42,307 00	27,477 74
Total expenditures on this project were \$42,178.28.			
Mountain View Cemetery, erection of fencing, gates, tool-house, construction of roadways, etc.		9,500 00	7,513 25
Expenditures on this project to date, including surveying, were \$12,567.28.			
Completion of 2 cabins, including garage, on Banff-Jasper Highway near Bow Summit and Windy		5,000 00	4,951 95
Expenditures on this project to date were \$14,180.31.			
Completion of abattoir and installation of water supply		5,000 00	5,000 00
Total expenditures on this project were \$10,091.72.			
Improvements to gateway consisting of new roadway, extension of water-line, renewal of wire and lights ..		7,250 00	214 07

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction of garage at Headquarters camp, Lake Louise		12,000 00	1,801 27
Renovating and winterizing 12 POW huts for work camp		10,000 00	10,000 00
Erection of 29 street lights on Banff Avenue, including underground cable from Bow River bridge to Moose Street		19,425 00	17,167 38
Extension of water mains to C.P.R. Parcel "A", 2,000 feet of 6-inch main and 40 new connections		7,665 00	7,267 05
Extension of sewer main to C.P.R. Parcel "A"		9,000 00	9,000 00
Sewage system at Lake Louise, installation of chlorinator unit and building to house same, diverting stream and building tank		10,000 00	
Extension of streets and sidewalks, Banff Avenue, north section		15,000 00	4,964 26
Widening 200 feet of street, Spray Avenue, construction of 4,000 feet of new asphalt sidewalks		6,900 00	6,898 97
Construction of Spray River bridge		36,000 00	676 41
New signs for boundaries and junctions		10,000 00	4,910 33
Construction of Peyto Lake Lookout road		10,880 00	3,376 77
Landscaping area in vicinity of School of Fine Arts and removal of fallen trees and snags from Bow River ..		5,500 00	3,162 97
Improvements to Eastern Gateway, consisting of construction of staff quarters, parking area, installation of water line, pumping equipment and sewer line and septic tank		26,460 00	
Completion of 3 units on Banff-Jasper highway (Canadian Youth Hostels) supplying stoves, bunks, construction of toilets		7,500 00	4,424 94
Construction of 3 kitchen shelters at 3 points along Banff-Jasper highway		6,000 00	
Construction of service building at Bow Summit camp-grounds, including water supply, septic tank, chlorination equipment, etc.		20,500 00	
Construction of caretaker's living quarters and large kitchen shelter at Johnson Canyon camp-grounds ...		15,160 00	9,427 67
Landscaping area in vicinity of fish hatchery		5,630 00	5,624 90
Construction of boiler house and caretaker's cottage at Cave and Basin including landscaping, eliminating old laundry building, service buildings and enlargement of parking area		38,203 00	
Major repairs to Cave and Basin bath-house		10,000 00	9,706 51
Installation of chlorination equipment at Upper Hot Springs swimming pool and Cave and Basin swimming pool		6,000 00	4,600 00
Major repairs to Upper Hot Springs bath-house		9,000 00	8,290 47
Forest Insect Control		10,000 00	
Thinning, cutting and hauling mature timber and operating sawmill and planer		20,000 00	6,647 27
Projects under \$5,000		46,985 00	44,222 43
		1,453,921 00	1,191,888 36
Elk Island National Park—			
Operation and maintenance		126,725 00	117,787 15
Construction—			
Oiling and sanding of 20 miles of road		14,000 00	13,708 73
Construction of museum building		17,000 00	8,689 36
Construction of living quarters for caretaker		7,500 00	
Projects under \$5,000		4,000 00	3,538 75
		169,225 00	143,723 99
Jasper National Park—			
Operation and maintenance		582,623 00	556,343 89
Construction—			
Extension of street lighting		10,000 00	9,500 21
Extension of Jasper water-mains		53,500 00	47,876 20
Improvements to water intake and pondage		135,500 00	118,789 72
Total expenditures on this project were \$162,379.65.			
Extension of water supply to Lake Edith Subdivision ..		31,750 00	2,811 21

	Estimates	Allotments	Expenditures
Jasper National Park—Concluded			
Extension of services to governmental industrial site ..		26,000 00	25,295 44
Extension of Jasper sewer system		46,000 00	45,754 49
Extension of Jasper streets		32,000 00	28,066 13
Asphalt bound base, Jasper-Edmonton Highway, 32 miles		470,000 00	467,972 31
Reconstruction and preparation for hard-surfacing, section of Banff-Jasper Highway		570,000 00	565,710 55
Contract (in respect of the 8 preceding items), cost plus fixed fee of \$46,407.50; Western Construction & Lumber Co., Ltd., \$1,181,334.83; payment in full.			
Maintenance, sections of Banff-Jasper Highway		40,000 00	28,466 89
Payments amounting to \$14,052.33 were made to Western Construction & Lumber Co., Ltd., for rental of equipment for this project.			
Extension of road to Lake Edith Subdivision		8,000 00	4,000 00
Total expenditures on this project were \$8,586.36.			
Construction of Rocky River fire trail		5,000 00	3,283 54
Sanitation cutting and other allied forestry work		5,000 00	
Replacement of bridges at Fiddle Creek and Snaring River		3,900 00	3,830 00
Total expenditures on this project were \$218,503.32.			
Contracts (1949-50): (a) Dominion Bridge Company Limited, for supply and erection of 2 steel truss spans over the Fiddle River on the Jasper-Edmonton Highway, \$108,950; payments, including final payment, \$1,950; (b) Dominion Bridge Company Limited, for replacing 3 wooden trusses over the Snaring River on the Jasper-Edmonton Highway with steel trusses, \$104,880; payments, including final payment, \$1,880.			
Construction of bridges over Maligne River at Grand Pit and Snake Indian River at Devona		5,100 00	5,070 78
Completion of construction work at recreational area including swimming pool, tennis courts, bowling greens, community buildings, etc.		71,500 00	62,304 79
Total expenditures on this project were \$395,666.68.			
Contracts (1948-49): (a) cost plus fixed fee of \$25,462.76; Western Construction & Lumber Co., Ltd., \$401,890.53; payments, including final payment, \$21,273.41; (b) Rule, Wynn & Rule, for architectural services, \$24,672.55; payments, including final payment, \$3,795.71.			
Erection of 2 Quonset huts, 1 to house warden's fire-fighting equipment; 1 to house laundry outfit		2,000 00	1,760 12
Total expenditures on this project were \$17,295.83.			
Replacement of obsolete stores building		16,500 00	15,348 83
Total expenditures on this project were \$50,055.19.			
Replacement of obsolete government buildings consisting of general workshop, garage and town camp buildings		19,500 00	18,881 08
Total expenditures on this project were \$57,287.44.			
Contract (1949-50), in respect of the 3 preceding items, cost plus fixed fee of \$5,598; Western Construction & Lumber Co., Ltd., for construction of the garage, stores building, warden's equipment building and laundry building, \$105,029.55; payments, including final payment, \$17,676.94.			
Contract (in respect of the 2 preceding items): Western Construction and Lumber Co., Ltd., for installation of plumbing and heating services in the garage and stores building, \$17,629.54; payment in full.			
Construction of staff quarters for engineers, 1 residence for supervising engineer and 3 prefabricated residences		45,500 00	977 42

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction of warden's cabin at Athabaska Falls and shelter cabins at Medicine Tent River, Muskeg, Three Slide, Twin Tree Lake and Makwa		11,700 00	6,369 64
Extension to Cottonwood Creek camp-ground		19,100 00	18,962 42
Construction of power-house and power-line for Miette Hot Springs camp-grounds		6,500 00	
Projects under \$5,000		20,550 00	17,135 78
		2,237,223 00	2,064,511 44
Waterton Lakes National Park—			
Operation and maintenance		175,929 00	159,109 99
Construction—			
Maintenance, main entrance road, Pincher and Cardston approach roads, Akamina Road, and townsite streets		77,000 00	62,293 30
Replacing old bridge on Upper Cameron Creek with steel and concrete bridge, 60-foot span		50,000 00	29,295 05
Contract: General Construction Company (Alberta) Limited, \$18,640; payments, \$14,346.			
Payments amounting to \$11,000 were made to Dominion Bridge Company Limited for supplying steel girders and reinforcing steel for this project.			
Replacement of bridges at Copper Mine Creek, Crooked Creek, Indian Creek and Pass Creek on Chief Mountain International Highway		10,000 00	3,513 60
Construction of additional wharf space		20,000 00	11,214 79
Erection of 2 comfort stations in main camp-site		20,000 00	8,326 44
Enlarging intake of water system and damming Cameron Creek		10,000 00	6,639 63
Construction of cabin at Belly River and cabin and stables at Crypt Landing and Boundary Creek		8,950 00	2,546 14
Construction of buffalo paddock		7,500 00	559 22
Projects under \$5,000		14,420 00	14,115 07
		393,799 00	297,613 23
Glacier National Park—			
Operation and maintenance		37,680 00	29,182 16
Construction—			
Continuation of construction of Glacier-Flat Creek fire road and construction of Mountain Creek trail, 12 miles		10,000 00	8,324 37
Projects under \$5,000		4,500 00	3,692 32
		62,180 00	41,198 86
Kootenay National Park—			
Operation and maintenance		159,060 00	155,835 03
Construction—			
Completion of construction of new bath-house		475,000 00	466,138 15
Expenditures on this project to date were \$857,124.95.			
Completion of construction of fresh water swimming pool		75,000 00	74,348 50
Expenditures on this project to date were \$97,223.24.			
Contracts (1949-50), in respect of the 2 preceding items: (a) cost plus fixed fee of \$24,266.31 plus 6% of cost of work performed after March 31, 1950: Standard Gravel and Surfacing Co., Ltd., estimated cost, \$858,137.57; payments, \$514,018.57; to date, \$852,618.04; (b) estate of the late E. T. Brown, for architectural services, estimated cost, \$42,906.88; payments, \$25,658.91; to date, \$42,630.90.			
Reconstruction of outer wall of swimming pool and stream control		20,000 00	13,808 35
Completion of new water system for Radium Hot Springs		17,250 00	16,575 34
Total expenditures on this project were \$124,297.87.			
Extension of sewer system and installation of disposal plant		12,500 00	11,974 08
Reconstruction of section of Banff-Windermere Highway from Vermilion Crossing to Marble Canyon ...		570,040 00	568,285 37

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Kootenay National Park—Concluded			
Reconstruction of 9 miles of Banff-Windermere Highway from Provincial Highway No. 4 to Kootenay Flats section		207,500 00	205,064 10
Contract (in respect of the 4 preceding items), cost plus fixed fee of \$42,750; Standard Gravel & Surfacing of Canada Limited, \$779,056.57; payment in full.			
Reconstruction of section of Banff-Windermere Highway, Radium end, Mile 55 to Mile 65, including bridge on Sinclair Creek		3,960 00	3,956 49
Total expenditures on this project were \$174,112.57.			
Contract (1949-50), cost plus fixed fee of \$9,653.70: Standard Gravel and Surfacing Co., Ltd., \$165,657.37; payments, including final payment, \$3,956.49.			
Maintenance, section of the Banff-Windermere Highway, approximately 58 miles, including 7 miles in Banff Park		60,000 00	53,811 83
Construction of an electrical distribution system including the change-over in the present system		25,000 00	16,922 19
Contract: Nova Electric Ltd., \$11,546.96; payment in full.			
Rebuilding Dolly Varden and McLeod Meadows camp and additional facilities Red Rock camp-ground		7,000 00	3,236 52
Construction of staff quarters building		10,000 00	
Erection of cabin-type lookout on Vermilion Peak, including 10 miles of tote road and telephone line ..		6,000 00	
		1,648,310 00	1,589,956 95
Mount Revelstoke National Park—			
Operation and maintenance		44,155 00	42,634 89
Construction—			
General improvements to Mount Revelstoke Highway		20,000 00	
Construction of combined storage and garage building		20,000 00	
Construction of warden's cabin, garage, telephone line and grounds		10,600 00	
Survey of Park boundary line		5,000 00	2,571 29
Projects under \$5,000		3,900 00	2,606 59
		103,655 00	47,812 77
Yoho National Park—			
Operation and maintenance		175,564 00	165,520 72
Construction—			
Construction of water supply and distribution system, town of Field		38,250 00	37,071 23
Expenditures on this project to date were \$70,437.32.			
Construction of sewers and a disposal system for the town of Field		17,000 00	12,979 97
Expenditures on this project to date were \$22,234.72.			
Contract (in respect of the 2 preceding items) on the basis of unit prices: Interior Contracting Company Limited, estimated cost, \$72,490.10; payments, \$31,964.75.			
Construction of information bureau, north end of old highway bridge, Field		7,400 00	7,176 30
Construction of warden's cabin		8,500 00	
Construction of warden's equipment building		5,000 00	
Construction of fire hall		7,000 00	
Erection of service building combined with laundry facilities		5,000 00	
Survey of townsite of Field to establish lot and block corners		5,000 00	
Landscaping and improving townsite of Field		2,400 00	2,398 78
Projects under \$5,000		9,165 00	6,466 83
		280,279 00	231,613 83
	<u>\$ 10,245,386 00</u>	<u>\$ 10,245,386 00</u>	<u>\$ 9,125,454 02</u>

Treasury Board authorized the operation of this vote on the functional and geographical basis as shown above and, in accordance with the usual practice, approved transfers at the close of the fiscal year adjusting the expenditures to the primaries of the Printed Estimates. The distribution of expenditures below is followed in each case by the amount (in parenthesis) of such primaries subsequent to the adjustment: salaries and wages, \$1,364,303.84 (\$1,365,935); allowances, \$900 (\$900); printing, stationery and office equipment, \$109,661.88 (\$109,740); supplies and materials, \$495,216.21 (\$497,985); travelling expenses, \$31,779.43 (\$38,850); freight, express and cartage, \$25,835.59 (\$41,110); telephones, telegrams and postage, \$13,145.57 (\$13,205); acquisition or construction of buildings and works, including acquisition of land, \$5,672,731.66 (\$6,634,367); repairs and upkeep of buildings and works, \$713,679.74 (\$817,559); acquisition of equipment, \$249,446.65 (\$429,830); repairs and upkeep of equipment, \$152,418.50 (\$179,364); sundries, \$116,334.95 (\$116,541).

Expenditures by provinces for (a) ordinary operation and maintenance; (b) maintenance projects, which are included with construction in the foregoing; (c) acquisition of equipment, which is included in the expenditures for operation and maintenance of each Park; (d) construction or purchase of buildings and works, excluding maintenance projects, are as follows:

Province	Operation and Maintenance	Maintenance Projects	Acquisition of Equipment	Construction	Totals
Nova Scotia	164,985 60		24,789 98	1,116,269 94	1,306,045 52
Prince Edward Island	57,435 96	12,559 58	16,837 22	76,473 02	163,305 78
New Brunswick	129,174 23		20,114 16	698,237 30	847,525 69
Quebec	24,029 56		929 64	1,038 69	25,997 89
Ontario	93,279 37	26,708 21	21,276 00	33,355 17	174,618 75
Manitoba	195,449 91	98,605 25	24,286 74	9,821 91	328,163 81
Saskatchewan	209,894 72	62,005 96	54,227 36	62,206 47	388,334 51
Alberta	1,516,237 64	97,407 46	236,839 49	1,839,092 40	3,689,576 99
British Columbia	366,826 69	53,811 83	27,102 37	1,465,159 19	1,912,900 08
Head Office, administration and information	265,962 03		3,043 69	19,979 28	288,985 00
	<u>\$3,023,275 71</u>	<u>\$ 351,098 29</u>	<u>\$ 429,446 65</u>	<u>\$5,321,633 37</u>	<u>\$9,125,454 02</u>

For comparative statement of revenues and expenditures by parks and services, see below.

As at March 31, 1951, there were 345 salaried employees being paid from this vote, of whom 164 were permanent and 181 temporary.

A fee of \$7,000 was paid under authority of P.C. 105/777, February 18, 1950, to Stanley Thompson, for supervising and directing the maintenance and development of 7 golf courses in the National Parks of Canada.

NATIONAL PARKS AND HISTORIC SITES SERVICES

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEARS 1949-50 AND 1950-51

	Revenues			Expenditures		
	1950-51	1949-50	Increase or Decrease*	1950-51	1949-50	Increase or Decrease*
Head Office	194 12	286 37	92 25*	168,726 71	141,691 07	27,035 64
Parks and Resources Information				112,574 58	72,540 32	40,034 26
Historic Sites	1,956 77	958 26	998 51	121,361 27	106,092 56	12,268 81
Cape Breton Highlands Park, N.S.	3,799 07	2,721 62	1,077 45	1,273,100 48	696,628 47	576,472 01
Prince Edward Island Park, P.E.I.	6,670 69	4,976 22	1,694 47	162,616 04	127,019 68	35,597 26
Fundy Park, N.B.	5,494 32	1,633 69	3,860 63	824,890 36	871,556 33	36,665 97*
Georgian Bay Islands Park, Ont.	202 90	177 00	25 90	28,061 35	26,202 84	1,858 51
Point Pelee Park, Ont.	11,936 68	8,840 80	3,095 88	70,308 13	47,766 61	22,541 52
St. Lawrence Islands Park, Ont.	200 00	200 00		42,619 27	47,047 73	4,428 46*
Riding Mountain Park, Man.	104,653 31	79,780 92	24,922 39	327,505 61	709,958 44	382,452 83*
Prince Albert Park, Sask.	48,123 23	35,262 09	12,861 14	385,370 80	628,798 32	243,427 52*
Banff Park, Alta.	305,552 91	282,692 34	22,860 57	1,191,888 36	1,364,751 96	172,863 60*
Elk Island Park, Alta.	19,956 85	14,843 01	5,113 84	143,723 99	133,271 99	10,452 00
Jasper Park, Alta.	86,846 14	66,523 95	20,322 19	2,034,511 44	2,468,154 37	413,642 93*
Waterton Lakes Park, Alta.	33,862 88	37,934 51	4,071 63*	297,613 23	557,768 92	260,155 69*
Glacier Park, B.C.	456 22	283 60	172 62	41,198 85	38,756 95	2,441 90
Kootenay Park, B.C.	50,960 21	47,350 92	3,609 29	1,589,955 95	1,983,278 23	393,322 28*
Mount Revelstoke Park, B.C.	130 76	397 44	266 68*	47,812 77	43,995 25	3,814 52
Yoho Park, B.C.	27,684 46	20,907 02	6,777 44	231,613 83	309,100 04	77,492 21*
	<u>\$ 708,681 52</u>	<u>\$ 605,719 76</u>	<u>\$ 102,961 76</u>	<u>\$9,125,454 02</u>	<u>\$10,377,389 08</u>	<u>\$1,251,935 06*</u>

Vote 368 National Parks and Historic Sites Division—Grant to the Jack Miner Migratory

Bird Foundation	5,000 00
Expenditures	\$ 5,000 00

This vote was provided to assist the bird sanctuary at Kingsville, Ont., established in 1904 by the late John Thomas (Jack) Miner, in recognition of the exceptional value of its work.

Vote 369 National Parks and Historic Sites Division—Grant to aid in the development of the International Peace Garden in Manitoba

Expenditures	\$ 15,000 00
	\$ 14,964 76

This development was under the supervision of the Federal Department of Agriculture and all payments were made to that Department.

National Parks and Historic Sites Division—National Battlefields Commission, c. 57, 1908, as amended**\$ 100,000 00**

This is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of an Act respecting the National Battlefields at Quebec, c. 57, 1908, as amended. Section 1 of a 1948 amendment to the Act (c. 62, 1948) authorized payment out of the Consolidated Revenue Fund of Canada to the Commission of the sum of \$100,000 a year for a period not exceeding 10 years from April 1, 1948. The accounts of the Commission are audited by the Auditor General of Canada pursuant to section 14 of the Act and his report in this connection will be found in Appendix 2 to this section, page W-47.

Votes 365 and 760 Canadian Wildlife Division—Wildlife Resources Conservation and Development, including Administration of the Migratory Birds Convention Act

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	188,245 00	188,245 00	167,420 34
Allowances	5,100 00	5,100 00	1,779 51
Printing, Stationery and Office Equipment	17,200 00	19,200 00	14,900 01
Supplies and Materials	6,200 00	6,200 00	5,456 81
Travelling Expenses	27,425 00	24,625 00	12,508 68
Field Investigations	42,500 00	42,500 00	34,410 96
Freight, Express and Cartage	2,100 00	2,100 00	1,489 02
Telephones, Telegrams and Postage	1,200 00	1,500 00	1,310 78
Acquisition or Construction of Buildings and Works, including Acquisition of Land—			
Projects under \$5,000	2,000 00	2,000 00	
Acquisition of Equipment	11,805 00	11,805 00	10,609 14
Repairs and Upkeep of Equipment	2,900 00	3,400 00	3,247 68
Sundries	13,632 00	13,632 00	10,766 08
	<u>\$ 320,307 00</u>	<u>\$ 320,307 00</u>	<u>\$ 263,899 01</u>

This vote was provided for the cost of scientific research, conservation, management and development of the wildlife resources under the control of the Government of Canada.

As at March 31, 1951, there were 70 salaried employees being paid from this vote, of whom 21 were permanent and 49 temporary. Two of these permanent employees, G. F. Boyer and D. A. Munro, were absent, as at March 31, on educational leave at half pay.

Votes 370 and 762 National Museum of Canada

	Estimates	Allotments	Expenditures
Salaries	141,675 00	141,675 00	138,674 64
Printing, Stationery and Office Equipment	59,284 00	59,284 00	53,392 15
Travelling Expenses	2,500 00	3,000 00	2,397 86
A Field Surveys	31,000 00	30,500 00	27,561 44
Supplies and Materials	12,000 00	12,000 00	9,706 86
Acquisition of Equipment	15,325 00	15,325 00	13,603 98
Repairs and Upkeep of Equipment	1,500 00	1,500 00	1,061 94
Sundries	3,000 00	3,000 00	2,341 76
	<u>\$ 266,284 00</u>	<u>\$ 266,284 00</u>	<u>\$ 248,740 63</u>

As at March 31, 1951, there were 46 salaried employees being paid from this vote, of whom 22 were permanent and 24 temporary.

A Expenditures comprise: salaries and wages of student assistants, cooks and labourers, \$8,589.54; transportation of field parties, \$11,478.06; provisions and supplies, \$4,132.91; sundries, \$3,360.93.

ENGINEERING AND WATER RESOURCES BRANCH**Vote 391 Administrative Division**

	Estimates	Allotments	Expenditures
Salaries	41,730 00	41,730 00	32,574 09
Travelling Expenses	2,400 00	2,400 00	436 13
Telephones, Telegrams and Postage	2,000 00	2,000 00	243 27
Printing, Stationery and Office Equipment	1,400 00	2,400 00	1,867 44
Freight, Express and Cartage	500 00	500 00	
Professional and Special Services and Expenses	7,000 00	7,000 00	
Sundries	3,050 00	2,050 00	209 05
	<u>\$ 58,080 00</u>	<u>\$ 58,080 00</u>	<u>\$ 35,329 98</u>

As at March 31, 1951 there were 8 salaried employees being paid from this vote, of whom 4 were permanent and 4 temporary.

Vote 394 Capital Investment Data

	Estimates	Allotments	Expenditures
Temporary Assistance	11,985 00	11,985 00	10,852 35
Travelling Expenses	350 00	350 00	
Printing, Stationery and Office Equipment	250 00	250 00	
Sundries	350 00	350 00	58
	<u>\$ 12,935 00</u>	<u>\$ 12,935 00</u>	<u>\$ 10,852 93</u>

This vote was provided for expenditures incurred in (a) recording data on all proposed Federal, Provincial, Municipal or joint projects for maintaining a high level of employment, and (b) a study of the employment potentialities of such projects after examination by the engineering staff of the Projects Division to determine their estimated costs and feasibility from an engineering standpoint.

As at March 31, 1951, there were 4 temporary salaried employees being paid from this vote.

Votes 360 and 759 Water Resources Division—Water Resources Division, including the Administration of the Dominion Water Power and Irrigation Acts, and including grant of \$350 to the International Executive Council, World Power Conference

	Estimates	Allotments	Expenditures
Salaries and Wages	355,563 00	355,563 00	340,011 03
Allowances	4,250 00	4,250 00	1,697 87
Printing, Stationery and Office Equipment	24,050 00	24,050 00	19,654 66
Travelling Expenses	5,000 00	5,000 00	4,260 69

	Estimates	Allotments	Expenditures
Field Surveys	141,700 00	138,000 00	98,206 77
Supplies and Materials	4,600 00	4,600 00	3,716 87
Acquisition of Equipment	17,150 00	20,850 00	19,719 51
This expenditure includes the purchase of 3 motor cars, \$6,398.64; 1 motor truck, \$2,000.88.			
Repairs and Upkeep of Equipment	11,500 00	11,500 00	6,304 17
Acquisition or Construction of Buildings and Works	44,000 00		
Lillooet Recorder Station		18,000 00	7,913 33
Expenditures on this project to date were \$8,406.10.			
Contract: Eric Larsen Ltd., \$15,544.08; payments, \$7,459.41.			
Hope Recorder Station		2,000 00	1,712 59
Expenditures on this project to date were \$9,009.48.			
Contract (1949-50): Highway Construction Co. Ltd., \$8,148.82; payments, including final payment, \$1,657.12.			
Projects under \$5,000		24,000 00	1,742 61
Total Acquisition, etc.		44,000 00	11,368 53
Sundries	5,200 00	5,200 00	2,892 84
Grant to International Executive Council, World Power Conference	350 00	350 00	231 00
	<u>\$ 613,363 00</u>	<u>\$ 613,363 00</u>	<u>\$ 508,063 94</u>

As at March 31, 1951, there were 184 salaried employees being paid from this vote, of whom 54 were permanent and 130 temporary.

The following is a distribution of expenditures by districts: Head Office, \$108,692.13; New Brunswick, Nova Scotia and Newfoundland, \$35,447.49; Quebec, \$29,692.13; Ontario, \$41,756.99; Manitoba and Western Ontario, \$47,059.79; Alberta, Saskatchewan, and Northwest Territories, \$93,514.01; British Columbia and Yukon, \$140,532.87; Recorder Stations in British Columbia, \$11,368.53.

The Federal Government receives contributions from various provinces and power commissions towards the costs of water power investigations. The amounts received during this fiscal year, totalling \$40,109.20, were credited to Revenue—Services and Service Fees.

Vote 361 Water Resources Division—To provide for studies and surveys of the Columbia

River Watershed in Canada	380,000 00
Expenditures	<u>\$ 340,287 94</u>

This vote was provided for the cost of investigations which are designed to provide the basic information necessary to plan the future development, on an international basis, of the water resources of the Columbia River basin, comprising 39,000 square miles in British Columbia, for the purposes of navigation, flood control, power development, irrigation, fisheries, conservation of wild life, and other purposes.

For the purpose of co-ordinating and conducting the technical studies, the International Joint Commission appointed an International Columbia River Engineering Board consisting of four members. N. Marr and A. A. Anderson are the Canadian representatives.

A distribution of expenditures follows: salaries and wages, \$102,818.22; surveys, \$149,800.58; travelling expenses, \$17,624.36; provisions, \$17,557.45; supplies and materials, \$15,147.59; purchase of 1 motor car, \$1,662.34; 1 motor truck, \$2,230.10; other equipment, \$6,438.63; maintenance of equipment, \$10,789.50; rentals, \$1,996.39; professional and special services, \$10,583.13; sundries, \$3,639.65.

As at March 31, 1951, there were 15 salaried employees being paid from this vote, of whom 3 were permanent and 12 temporary.

Contracts awarded on the basis of unit prices were as follows: (a) (1949-50) Pacific Diamond Drilling Co., Ltd., for exploratory foundation investigations at Bull River Damsite on the Kootenay River, \$25,304.95; payments, including final payment, \$18,187.45; (b) Pacific Diamond Drilling Co., Ltd., for exploratory foundation investigations at Luxor Damsite on the Columbia River and St. Mary Lake Damsite on the St. Mary River, estimated cost, \$23,000; payments, \$14,361.96; (c) (1949-50) Western Water Wells Limited, for exploratory foundation investigation at Plumbob Damsite on the Kootenay River, \$28,016.93; payments, including final payment, \$926.50; (d) Western Water Wells Limited, for sub-surface investigation of the Columbia River near Castlegar, B.C., estimated cost, \$12,600; payments, \$1,800.

Vote 362 Water Resources Division—Lake of the Woods Control Board

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	9,120 00	9,500 00	9,500 00
Printing, Stationery and Office Equipment	150 00	150 00	114 51
Travelling Expenses	300 00	300 00	64 35
Field Surveys	2,310 00	1,930 00	1,803 01
Acquisition of Equipment	300 00	150 00	
Sundries	300 00	450 00	347 80
	<u>\$ 12,480 00</u>	<u>\$ 12,480 00</u>	<u>\$ 11,829 67</u>

A portion of the maintenance expenditure paid from this vote is repaid on a calendar year basis by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930. The amount refunded for the calendar year 1950, \$8,797.63, was credited to Revenue—Refunds of Previous Years' Expenditure.

As at March 31, 1951, there were 3 permanent salaried employees being paid from this vote

Vote 363 Water Resources Division—To provide for the expenses incurred under the agreement between Canada, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Payment to Ontario of annual interest and operation charges for calendar year 1950	16,645 00	16,645 00	16,550 94
Annual operating costs incurred by the Dominion	885 00	885 00	583 98
Miscellaneous and capital contingencies	220 00	220 00	43 84
	<u>\$ 17,750 00</u>	<u>\$ 17,750 00</u>	<u>\$ 17,178 76</u>

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930, which requires the Province to repay to the Federal Government all capital and operating charges in connection with the development of power in the Winnipeg River, incurred by reason of the Lac Seul Conservation Act, c. 32, 1928. The Province repays on a calendar year basis. The amount refunded for the calendar year 1950, \$17,418.64, was credited to Revenue—Refunds of Previous Years' Expenditure.

Vote 364 Water Resources Division—To provide for excavation of a flood channel at Dalles Rapids in Winnipeg River in Ontario to reduce flooding of riparian property affected by regulation under the Lake of the Woods Control Board Act (Revote).....

Expenditures.....\$ 59,098 62

Expenditures on this project to date were \$161,006.15, two-thirds of which will be repayable by the Provinces of Manitoba and Ontario.

A contract, amounting to \$158,552.50, was awarded to J. E. Bond, Kenora, Ont., in 1949-50. Payments, including final payment, were \$58,408.76.

Vote 616 To provide for Studies and Surveys of the Red River Basin in Canada.....

Expenditures.....\$ 86,501 70

As at March 31, 1951, there were 16 salaried employees being paid from this vote, of whom 1 was permanent and 15 temporary. In addition, 2 employees whose salaries were being paid by other Federal Government Departments were in receipt of terminable allowances from this vote at the following annual rates: G. L. MacKenzie of the Department of Agriculture, \$2,400; A. W. Walkey of the Department of Public Works, \$1,572.

Votes 380 and 767 Engineering and Architectural Division—Engineering and Construction Services	Estimates	Allotments	Expenditures
Salaries and Wages	501,075 00	499,275 00	423,757 58
Allowances	15,900 00	15,900 00	10,241 27
Printing, Stationery and Office Equipment	10,000 00	10,500 00	9,514 27
Supplies and Materials	4,050 00	4,050 00	3,192 13
Travelling Expenses	15,000 00	16,800 00	16,723 16
Freight, Express and Cartage	800 00	1,300 00	1,050 63
Telephones, Telegrams and Postage	4,100 00	4,100 00	3,610 28
Acquisition of Equipment	12,000 00	11,000 00	7,491 51
Repairs and Upkeep of Equipment	3,000 00	3,000 00	1,206 89
Sundries	1,200 00	1,200 00	976 00
	<u>\$ 567,125 00</u>	<u>\$ 567,125 00</u>	<u>\$ 477,763 72</u>

As at March 31, 1951, there were 110 salaried employees being paid from this vote, of whom 56 were permanent and 54 temporary.

Vote 381 Engineering and Architectural Division—Stony Rapids—Black Lake Road— Contribution to the cost of constructing a mining road between Stony Rapids and Black Lake in Saskatchewan in accordance with the terms of an agreement to be entered into between Canada and the Province of Saskatchewan (Revote).....	12,500 00
Expenditures.....	<u>\$ 8,916 76</u>

The total cost of constructing the road was \$26,750.27, of which Canada paid one-third. The road was completed during the fall of 1950.

Vote 382 Engineering and Architectural Division—Cranberry Portage Road—To provide funds for the 1950-51 contribution to the cost of Section B, Cranberry Portage to Cuprus Mines, of the proposed road between The Pas and Flin Flon in Manitoba, in accordance with the terms of the agreement between Canada and the Province of Manitoba, dated September 30, 1948.....	32,000 00
Expenditures.....	<u>\$ 32,000 00</u>

Payments to the Province in the current year included \$32,000 paid from this vote and \$123.28 paid from Vote 380, Engineering and Construction Services, to offset an item for engineering contingencies which was paid in 1948-49 from the Cranberry Portage Road vote and which should have been charged to the Engineering and Construction Services vote.

The total amount of the Federal Government's contributions under the terms of the agreement, \$437,000, has now been paid.

Votes 392 and 770 Projects Division—Projects Division (Administration)			
	Estimates	Allotments	Expenditures
Temporary Assistance	28,950 00	28,950 00	25,507 31
Travelling Expenses	5,250 00	5,250 00	2,738 30
Printing, Stationery and Office Equipment	1,150 00	1,150 00	378 66
Sundries	1,200 00	1,200 00	181 56
	<u>\$ 36,550 00</u>	<u>\$ 36,550 00</u>	<u>\$ 28,805 83</u>

As at March 31, 1951, there were 8 salaried employees being paid from this vote, of whom 1 was permanent and 7 were temporary.

Vote 397 Projects Division—To provide, subject to allocation by the Treasury Board, for the design and planning of deferrable projects, the acquisition of sites and the initiation of construction.....		
	\$2,000,000 00	
Expenditures.....		nil

Vote 398 Projects Division—To provide for contribution towards cost of Subway at Sudbury, Ontario, to implement Agreement entered into in 1939 (Revote).....		
	100,000 00	
Expenditures.....	\$ 100,000 00	

P.C. 1879, April 18, 1951, authorized the Minister to make progress payments to the City of Sudbury to the total amount of \$100,000 as the Federal Government's contribution in full towards the cost of the Lorne Street subway in that city.

Vote 772 Projects Division—To provide for a contribution by Canada to the improvement and reconstruction of the road between Patricia Bay Airport, Vancouver Island, and the city limits of Victoria, B.C., subject to the completion of an Agreement between Canada and the Province of British Columbia (Revote).....		
	150,000 00	
Expenditures.....	\$ 14,026 03	

P.C. 213/4422, September 15, 1950, authorized the Minister to enter into an Agreement with the Province to pay 50 per cent of the costs of actual construction which it is estimated will not exceed \$884,000 (Canada's share \$442,000).

Expenditures represent payment of claims under the Agreement.

Vote 393 Trans-Canada Highway Division—Trans-Canada Highway Division (Administration)			
	Estimates	Allotments	Expenditures
Salaries and Wages	226,000 00	226,000 00	121,520 48
Travelling Expenses	21,000 00	30,000 00	27,322 64
Telephones, Telegrams and Postage	7,000 00	7,000 00	2,434 87
Printing, Stationery and Office Equipment	10,000 00	13,500 00	12,270 90
Acquisition of Equipment	14,000 00	14,000 00	10,599 50
Repairs and Upkeep of Equipment	1,500 00	1,500 00	53 85
Professional and Special Services and Expenses	3,500 00	3,500 00	50 85
Office Rents	10,000 00	2,500 00	
Sundries	7,000 00	2,000 00	1,140 14
	\$ 300,000 00	\$ 300,000 00	\$ 175,398 23

As at March 31, 1951, there were 45 temporary salaried employees being paid from this vote.

Vote 367 Trans-Canada Highway Division—Trans-Canada Highway—Surveys of route in Banff and Yoho National Parks.....		
	25,000 00	
Expenditures.....	\$ 23,997 03	

A distribution of expenditures follows: wages, \$14,717.33; provisions, \$4,907.04; supplies and materials, \$2,682.69; sundry, \$1,689.97.

Trans-Canada Highway Division—To provide for contributions to the provinces under terms of the Trans-Canada Highway Act, c. 40, 1919, 2nd Session.....	
	\$5,868,326 88

The Act authorizes the Minister to enter into an agreement with any province providing for the payment to the province of contributions towards the cost of construction of a highway within the province as part of the Trans-Canada Highway.

Section 4 states that the Minister of Finance may, in accordance with an agreement made with a province, pay to the province out of unappropriated moneys in the Consolidated Revenue Fund the contributions required by the agreement to be paid by Canada. Contributions are not to exceed 50 per cent of the cost to the province of the construction of the highway as determined by the Governor in Council. No contributions or payments are to be made in respect of construction costs incurred after the expiration of a period of seven years next following the commencement of the Act.

Section 5 states that where a province has prior to the commencement of the Act constructed a highway that in the opinion of the Governor in Council may properly be included as part of a Trans-Canada Highway, the Governor in Council may authorize the Minister of Finance to pay to the province out of unappropriated moneys in the Consolidated Revenue Fund a contribution in respect of the cost to the province of the highway, not exceeding 50 per cent of the cost of construction as determined by the Governor in Council.

Section 6 authorizes the Minister, with the approval of the Governor in Council, to employ temporary engineers, technical officers, and other employees for the purposes of this Act, the salaries and expenses of such persons to be fixed by the Governor in Council and paid out of moneys appropriated by Parliament for that purpose. In the current fiscal year Vote 393 was provided for such expenditures.

The aggregate of all expenditures under sections 4, 5 and 6 is not to exceed \$150,000,000.

P.C. 2034, April 21, 1950 authorized the form of agreement into which the Minister might enter with each of the provinces and agreements were signed with the Provinces of Newfoundland, Prince Edward Island, New Brunswick, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia. Payments pursuant to these agreements were made to the following provinces: Newfoundland, \$825,602.60; Prince Edward Island, \$134,135.43; Ontario, \$2,412,155.75; Manitoba, \$256,000.45; Saskatchewan, \$389,065.88; Alberta, \$178,079.83; British Columbia, \$1,673,786.94.

Votes 771 and 615 Trans-Canada Highway Division—Notwithstanding the Trans-Canada Highway Act, to authorize and provide for a payment to the Provinces of Prince Edward Island, New Brunswick, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia and Newfoundland, which have entered into an Agreement with Canada for construction of a part of the Trans-Canada Highway, in respect of construction of the Highway carried out between December 10, 1949 and the day on which these Provinces respectively signed the Agreement with Canada, in accordance with the regulations of the Governor in Council; the amount paid to each Province, however, not to exceed fifty per centum of the cost to the Province of the said construction as determined by the Governor in Council, the maximum amount authorized to be expended by Section 7 of the Trans-Canada Highway Act to be decreased to the extent of any amount paid pursuant to this Vote.....		1,350,000 00
Expenditures.....		\$1,336,057 31

Payments to the provinces were as follows: Newfoundland, \$132,241.19; Ontario, \$337,172.88; Manitoba, \$17,958.54; Saskatchewan, \$3,103.38; Alberta, \$14,975.87; British Columbia, \$830,605.45.

Vote 395 To provide for general investigations by the Northwest Territories Power Commission of the electric power requirements of settlements and industries in the Northwest Territories and the Yukon Territory.....		10,000 00
Expenditures.....		\$ 2,567 14

Expenditures represent the travelling expenses of a member of the staff of the Commission.

Vote 396 To recoup the Minister of Finance for advances to be made to the Northwest Territories Power Commission during the fiscal year 1949-50 for power development as provided under Section 17 (2) of the Northwest Territories Power Commission Act, Chapter 64, 11-12 George VI.....		\$ 30,000 00
Expenditures.....		nil

The effect of the above is to authorize, by a Parliamentary appropriation, advances made in the fiscal year 1949-50 from unappropriated moneys in the Consolidated Revenue Fund. Further details on the operation of the Commission will be found on pages W-35 and W-51 of this section.

NORTHERN ADMINISTRATION AND LANDS BRANCH

Vote 371 Lands Division—Administration of Dominion, Ordnance and Admiralty, and Public Lands; Seed Grain Collections

	Estimates	Allotments	Expenditures
Salaries	211,410 00	211,410 00	211,123 34
Allowances	25,500 00	25,500 00	21,590 56
Printing, Stationery and Office Equipment	10,000 00	10,000 00	8,189 05
Surveys	1,500 00	1,500 00	903 41
Supplies	9,000 00	4,000 00	2,098 68
Travelling Expenses	14,000 00	14,000 00	10,793 16
Freight, Express and Cartage	1,000 00	1,000 00	974 95
Telephones, Telegrams and Postage	700 00	700 00	399 52
Land Purchase, Right-of-Way, Flight Strips and Easements	1,000 00	1,000 00	50 00
Legal and Registration Fees	1,000 00	1,000 00	954 95
Rentals	590 00	590 00	
Sundries	6,500 00	11,500 00	10,390 49
	<u>\$ 282,200 00</u>	<u>\$ 282,200 00</u>	<u>\$ 267,465 11</u>

This vote was provided for the cost of administration and registration of Federal lands, forests and mineral resources in the Northwest Territories and Yukon and other miscellaneous lands throughout the Provinces, and for the recording and collection of seed grain, fodder and relief advances issued prior to 1926 to settlers in the Prairie Provinces.

As at March 31, 1951, there were 66 salaried employees being paid from this vote, of whom 36 were permanent and 30 temporary.

Revenues arising through Federal expenditures on Ordnance and Public Lands amounted to \$121,670.94 and included petroleum and natural gas leases, \$60,463.98; sales of land, \$28,881.34; rent of land, \$23,289.17. Revenues from Territorial Lands are included in the Revenues of the Yukon and Northwest Territories (see pages W—25 and W—22).

Lands Division—Reduction in Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27.....\$ 11,710 54

This amount represents a portion of the write-off during the current fiscal year, under the above authority and individual Orders in Council, of losses totalling \$23,837.03 in connection with seed grain and relief advances issued prior to 1926. The other portion of the write-off, amounting to \$12,126.49, was the balance of an amount transferred to Non-Active Assets in previous years to provide for the estimated losses in connection with these advances.

Votes 372 and 763 Northern Administration Division—Administration

	Estimates	Allotments	Expenditures
Salaries	147,340 00	147,340 00	146,217 40
Printing, Stationery and Office Equipment	3,500 00	8,700 00	7,402 07
Professional and Other Special Services	1,300 00	500 00	421 22
Supplies and Materials	1,000 00	400 00	245 93
Travelling Expenses	14,750 00	11,500 00	11,273 56
Freight, Express and Cartage	100 00	50 00	10 30
Telephones, Telegrams and Postage	500 00	100 00	67 75
Acquisition of Equipment	100 00		
Sundries	505 00	505 00	340 32
	<u>\$ 169,995 00</u>	<u>\$ 169,995 00</u>	<u>\$ 165,978 55</u>

Travelling expenses amounting to \$950.50 were paid to J. G. McNiven, who is a member of the Northwest Territories Council.

As at March 31, 1951, there were 53 salaried employees being paid from this vote, of whom 25 were permanent and 28 temporary.

Vote 373 Northern Administration Division—Mackenzie River—Operation and Maintenance of Services, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages	142,750 00	142,750 00	126,326 87
Allowances	41,650 00	41,650 00	29,945 51
Printing, Stationery and Office Equipment	12,950 00	12,950 00	10,153 00
A Hospitalization; Professional and Other Special Services; Grants to Schools; Assistance to Industrial Homes	206,500 00	206,500 00	177,982 88
B Supplies and Materials	63,750 00	63,750 00	45,407 62
Travelling Expenses	27,500 00	27,500 00	16,284 90
Freight, Express and Cartage	17,000 00	17,000 00	14,582 48
Telephones, Telegrams and Postage	3,450 00	3,450 00	2,831 62
Acquisition or Construction of Buildings and Works	34,700 00		
Extension of airstrip at Pine Point on Great Slave Lake ...		30,500 00	
Projects under \$5,000		4,200 00	1,172 49
Total Acquisition, etc.	34,700 00	34,700 00	1,172 49
Repairs and Upkeep of Buildings and Works	6,300 00	6,300 00	2,520 56
C Acquisition of Equipment	59,150 00	59,150 00	31,937 77
Repairs and Upkeep of Equipment	5,500 00	5,500 00	3,622 45
D Sundries, including Hire of Aircraft	57,215 00	57,215 00	53,932 11
	<u>\$ 678,415 00</u>	<u>\$ 678,415 00</u>	<u>\$ 516,700 26</u>

The expenses of operating the various services were as follows: District Offices, \$210,453.58; Reindeer Station, \$14,879.01; hospitalization and medical services, \$87,642.66; relief to destitutes, \$58,220.60; education, \$99,581.09; administration of civil justice, \$15,923.32.

The Reindeer Station is located in the Reindeer Reservation which consists of some 6,600 square miles situated within the Mackenzie River Delta area. The costs of operation were as follows: salaries and wages, \$33,947.15; allowances, \$3,341.50; materials and supplies, \$3,761.68; freight and express, \$1,359.17; equipment, \$1,435.71; sundries, \$1,033.80.

As at March 31, 1951, there were 26 salaried employees being paid from this vote, of whom 3 were permanent and 23 temporary.

A Payments to hospitals for the treatment of indigent patients, to boarding schools for maintenance of indigent and orphan children and grants towards the maintenance of day schools account for the greater part of this expenditure. Payments of \$500 and over are as follows:

Treatment and maintenance of indigent patients: Aklavik, All Saints Hospital, \$4,142.75, Immaculate Conception Hospital, \$2,335; Calgary, Central Alberta Sanatorium, \$3,850.78; Edmonton, Charles Camell Indian Hospital, \$30,554.45; Fort Resolution, St. Joseph's Hospital, \$7,764.75; Fort Simpson, St. Margaret's Hospital, \$6,554; Fort Smith, Roman Catholic General Hospital, \$20,737.50; Ponoka, Provincial Mental Hospital, \$5,342.96; Yellowknife, Red Cross Hospital, \$501.50; sundry, \$1,626.76; total, \$83,410.45.

Maintenance of indigent and orphan children: Church of England Mission, Aklavik, \$20,590.17; Roman Catholic Missions, Aklavik, \$20,896.02, Fort Providence, \$3,584.68, Fort Resolution, \$6,687.26; sundry, \$494.18; total, \$52,252.31.

Grants towards the maintenance of day schools: Yellowknife Public School, \$29,360.85; Roman Catholic Missions for 4 schools, \$2,300; Discovery Yellowknife Mine, \$1,500; sundry, \$400; total, \$33,560.85.

B This expenditure includes the purchase of fuel, \$28,818.18; relief supplies for indigents, \$3,185.82; educational supplies, \$2,241.67; provisions, \$1,254.16.

C This expenditure includes the purchase of furnishings for homes rented to employees, \$12,644.10; educational equipment, \$2,289.88; fire-fighting equipment, \$4,618.82; 1 motor car, \$2,953; 1 motor truck, \$1,795.78.

D This expenditure includes payments for hire of aircraft, \$23,863.02; electricity and water supply, \$15,119.61; expenses in connection with prisoners, \$11,315.01.

Revenues arising through Federal expenditures in the Northwest Territories amounted to \$408,781.03 and included fur export permits, \$101,517.16; petroleum and natural gas fees, leases and royalties, \$90,724.48; quartz mining fees, leases and royalties, \$63,496.13; miners' licences, \$26,802.78; rent of land, \$25,678.53; rent, fuel and light—employees, \$21,573.87; water and sewer receipts, \$16,216.26; business licences, \$11,873.37; timber dues, \$11,751.27.

Vote 374 Northern Administration Division—Mackenzie River—Forest Conservation, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages	114,360 00	114,360 00	101,415 18
Allowances	42,260 00	38,260 00	33,291 91
Printing, Stationery and Office Equipment	2,500 00	2,500 00	254 87
Supplies and Materials	31,000 00	40,000 00	36,600 88

	Estimates	Allotments	Expenditures
Travelling Expenses	15,000 00	9,000 00	5,300 10
Freight, Express and Cartage	10,000 00	10,000 00	6,134 42
Telephones, Telegrams and Postage	200 00	350 00	333 62
Acquisition or Construction of Buildings and Works	10,000 00		
Projects under \$5,000		6,850 00	1,386 92
Repairs and Upkeep of Buildings and Works	25,550 00	15,550 00	1,012 94
A Acquisition of Equipment	25,725 00	36,725 00	34,684 56
Repairs and Upkeep of Equipment	10,500 00	13,500 00	13,049 28
Advertising and Publicity	500 00	500 00	93 60
B Sundries, including Hire of Aircraft	49,700 00	49,700 00	41,291 96
	<u>\$ 337,295 00</u>	<u>\$ 337,295 00</u>	<u>\$ 274,850 24</u>

This vote was provided for the cost of protecting the forests in the Northwest Territories from fire.

As at March 31, 1951, there were 14 salaried employees being paid from this vote, of whom 4 were permanent and 10 temporary.

- A This expenditure includes the purchase of fire-fighting equipment, \$17,959.74; radio transmitting and receiving equipment, \$3,496.24; 1 barge, 5 skiffs and 4 outboard motors, \$2,527.50; 1 motor truck, \$1,973.54; camp equipment, \$1,351.32; house furnishings for fire wardens, \$1,018.22.
- B Hire of aircraft amounted to \$35,364.39.

Votes 375 and 764 Northern Administration Division—Mackenzie River—Roads, Buildings and Other Works, as detailed in the Estimates

	Estimates	Allotments	Expenditures
Roads	175,000 00		
Maintenance, Mackenzie Highway		90,000 00	82,705 12
Contract on the basis of unit prices: The Bond Construction Company Limited, for maintenance of the Northwest Territories Section of the Mackenzie Highway from May 16, 1950, to March 31, 1951, \$71,233.57; payment in full.			
Maintenance, winter truck road Hay River to Yellowknife		10,000 00	3,165 00
Contract (1949-50): cost plus 10 per cent: The Bond Construction Company Limited, for reconditioning and maintaining the winter truck road from Hay River to Yellowknife during the winter of 1949-50 and for the relocation and construction of the south end, \$37,666.09; payments, including final payment, \$825.			
Extension and maintenance of small roads within settlements and leading to airports		23,000 00	12,920 21
Construction of streets and roads in Yellowknife Administrative District		20 000 00	19,990 79
Survey Hay River—Pine Point all-weather route		25,000 00	24,815 56
Reconnaissance Survey—Proposed winter road to Discovery Yellowknife Gold Mine, Yellowknife Mining District		2,000 00	248 40
Repairs and upkeep of road equipment		5,000 00	361 35
		<u>175,000 00</u>	<u>144,206 43</u>
Buildings	465,450 00		
Supplying and installing hot air heating, plumbing and electrical works for various buildings—			
(a) Contract (1949-50): Barry Sheet Metal Co. Ltd., hot air heating, \$35,411.40.			
(b) Contract: Barry Sheet Metal Co. Ltd., hot air heating, \$13,225.			
(c) Contract (1948-49): H. Kelly & Co. Ltd., plumbing and heating installation, \$74,032.			
(d) Contract: H. Kelly & Co. Ltd., plumbing and heating installation, \$44,736.			
(e) Contract (1948-49): Hillis Electric Co., electrical work, \$25,323.52.			
(f) Contract: Progress Electric Ltd., electrical work, \$5,620.			

	Estimates	Allotments	Expenditures
<p>These contracts were awarded by the Department of Public Works in respect of buildings of this Department and of other Departments as follows: Department of Citizenship and Immigration, Indian Affairs Branch, in respect of contracts (a), (c) and (e); Department of Fisheries, in respect of contracts (b) and (d); Department of National Defence, in respect of contracts (b), (d), (e) and (f); Department of Transport, in respect of contracts (b) and (d). The payments shown below are for the buildings of this Department only.</p>			
Aklavik		88,550 00	61,355 24
Payments on contract (c), including final payment, \$1,263.40; total payments, \$12,634.			
Payments on contract (e), including final payment, \$123.60; total payments, \$3,036.			
Coppermine		45,100 00	24,783 58
Payments on contract (a), including final payment, \$34.50; total payments, \$3,450.			
Payments on contract (e), including final payment, \$149.55; total payments, \$1,495.50.			
Fort Good Hope		3,900 00	3,201 12
Fort McMurray		8,200 00	5,597 35
Fort McPherson		23,200 00	22,331 19
Fort Norman		1,300 00	995 63
Fort Rae		20,000 00	19,443 05
Fort Resolution		2,400 00	2,371 02
Fort Simpson		39,915 00	30,887 90
Contract: North American Buildings Limited, for the supply, shipment and erection of prefabricated, insulated school-house and teacher's residence, \$30,447.90; payment in full.			
Fort Smith		153,630 00	135,738 29
Payments on contract (b), \$1,365; payment in full.			
Payments on contract (e), including final payment, \$152.27; total payments, \$30,454.			
Payments on contract (d), \$20,969.63.			
Payments on contract (e), including final payment, \$821.81, of which \$156.89 was paid from Liquor Profits—Northwest Territories (see Open Accounts further on in this Section).			
Payments on contract (f), \$3,408.16.			
Hay River		24,455 00	18,456 99
Port Brabant (Tuktoyaktuk)		300 00	30 00
Waterways		4,000 00	1,915 85
Yellowknife		39,500 00	36,579 51
Expenses of Public Works Department personnel		11,000 00	10,511 40
		465,450 00	374,198 12
Water Systems and Sewages	177,000 00		
Aklavik—Install summer pure water system		5,300 00	5,278 53
Expenditures on this project to date were \$18,297.96.			
Fort Smith—Install year-round pure water supply system		92,700 00	91,823 38
Hay River—Install summer pure water system		14,000 00	
Yellowknife—Maintenance of water supply and sewage disposal system		65,000 00	61,899 64
		177,000 00	159,001 55
	<u>\$ 817,450 00</u>	<u>\$ 817,450 00</u>	<u>\$ 677,406 10</u>

A distribution of expenditure follows: construction of roads, \$45,254.75, buildings, \$370,753.66, water systems, \$97,101.91, total construction, \$513,110.32; repairs and upkeep of roads, \$98,951.68, buildings, \$3,444.46, water systems, \$61,899.64, total repairs and upkeep, \$164,295.78.

Votes 376 and 617 Northern Administration Division—Yukon—Operation and Maintenance of Services, including Forest Conservation

	Estimates	Allotments	Expenditures
Salaries and Wages	70,544 00	70,544 00	59,042 27
Allowances	25,320 00	18,070 00	18,053 54
Printing, Stationery and Office Equipment	3,000 00	4,500 00	3,438 55
A Maintenance, Transportation, etc., of Insane Patients	25,000 00	26,125 00	26,110 46
Supplies and Materials	6,500 00	10,400 00	10,079 26
Travelling Expenses	5,000 00	6,000 00	4,844 12
Freight, Express and Cartage	1,500 00	1,500 00	666 31
Telephones, Telegrams and Postage	1,500 00	1,500 00	1,380 80
Acquisition or Construction of Buildings and Works	500 00		
Projects under \$5,000		500 00	12 00
Repairs and Upkeep of Buildings and Works	11,000 00	9,225 00	7,826 91
Acquisition of Equipment	9,000 00	11,700 00	9,650 41
Repairs and Upkeep of Equipment	3,000 00	3,500 00	3,233 02
Advertising and Publicity	500 00	500 00	23 00
Administration of Justice	10,000 00	9,000 00	8,823 83
Contribution to the Yukon Territorial Government towards the purchase of equipment for maintenance of the White- horse-Mayo Road	100,000 00	100,000 00	34,400 00
Sundries	2,136 00	1,436 00	1,206 67
	<u>\$ 274,500 00</u>	<u>\$ 274,500 00</u>	<u>\$ 188,791 15</u>

As at March 31, 1951, there were 16 salaried employees being paid from this vote, of whom 5 were permanent and 11 temporary.

A Payments were: The Provincial Hospital, Essondale, B.C., for maintenance, \$25,305.55; Royal Canadian Mounted Police, for transportation and guards, \$1,220.70. Amounts totalling \$415.79, received from estates of patients and representing refunds of current year's expenditures made on behalf of such persons, were credited to this allotment.

Revenues arising through Federal expenditures in the Yukon Territories amounted to \$180,212.60, and included mining fees and royalties on placer gold, \$59,215.29; quartz mining fees, leases and royalties, \$41,103.89; timber permits, \$25,029.81; rent of land, \$6,706.40.

Vote 377 Northern Administration Division—Yukon—Roads, Buildings and Other Works, as detailed in the Estimates

	Estimates	Allotments	Expenditures
Roads	2,430,000 00		
Construction and maintenance of Whitehorse-Mayo Road		2,380,000 00	2,290,612 40
Construction expenditures on this project totalled \$4,380,395.24.			
Contracts (1949-50): (a) cost plus fixed fee of \$71,021.75: Fred Mannix and Company Limited, for construction of the Mayo-Minto Road, \$1,394,882.82; payments, including final payment, \$419,708.83; (b) cost plus fixed fee of \$34,335; Fred Mannix and Company Limited, for construction of the Minto-Carmacks Road, \$522,837.06; payments, including final payment, \$53,666.75; (c) cost plus fixed fee of \$145,100: Fred Mannix and Company Limited, for construction of the Carmacks-Whitehorse Road, \$2,032,836.67; payments, including final payment, \$1,718,514.17.			
Payment of \$45,000 was made to the Yukon Territorial Government for winter maintenance of the Whitehorse-Mayo Road after completion of the construction.			
Survey of roads		35,000 00	33,879 46
Maintenance of Atlin Road		15,000 00	984 75
This project was under the supervision of the Department of National Defence.			
		<u>2,430,000 00</u>	<u>2,325,476 61</u>

	Estimates	Allotments	Expenditures
Buildings	311,000 00		
Dawson—			
Construction of residence for Commissioner of Yukon Territory		24,500 00	9,716 64
Expenditures on this project in 1949-50 were \$8,243.75, consisting chiefly of the cost of materials stock-piled during the winter. Construction was not commenced. The materials were turned over to the Department of National Defence in 1950-51 and an amount of \$7,189.33 received from that Department was credited to Revenue—Refunds of Previous Years' Expenditure.			
Expenditures in this fiscal year consisted of (a) \$10,865.42 of which \$10,148.78, representing the cost of materials, was refunded to this allotment from funds received from the Department of National Defence; (b) \$9,000 for acquisition of L. H. Phinney residence and surrounding lots in the Menzies Addition.			
Contract (1949-50): Poole Construction Company Ltd., through the Department of National Defence, \$19,081.57; payments, including final payment, \$10,865.42.			
Acquisition of Agnes C. Shaw residence and Lots 3, 4 and 5, Block E, Menzies Addition		6,000 00	6,000 00
Acquisition of John E. Gibben residence and Lots 2 and 3 in Block M, original subdivision of the Townsite		4,500 00	4,500 00
Whitehorse—			
Contribution towards construction of a modern fire-proof school building		150,000 00	
Construction of combination guardroom and barrack building for Royal Canadian Mounted Police		126,000 00	26,851 26
Total expenditures on this project were \$100,316.77.			
Contract (1949-50): Poole Construction Company Ltd., through the Department of National Defence, \$126,000; payments, \$26,851.26; to date, \$100,316.77.			
		311,000 00	47,067 90
	<u>\$2,741,000 00</u>	<u>\$2,741,000 00</u>	<u>\$2,372,544 51</u>

A distribution of expenditure follows: purchase of property, \$19,500; construction of buildings, \$27,567.90; construction of roads, \$2,279,491.86; repairs and upkeep of roads, \$45,984.75.

Northern Administration Division—Yukon—Payment to Yukon Council for subsidies and for compensation as authorized by Item 205, Appropriation Act No. 4, 1947-48. \$ 210,784 78

Vote 205 of the Main Estimates, 1948-49, authorized payments to be made from the Consolidated Revenue Fund in respect of each of the years 1948 to 1951, inclusive, to the Yukon Consolidated Revenue Fund in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council on behalf of the Government of Canada, and the Controller of the Yukon Territory with the approval of the Council of the Yukon Territory on behalf of the Government of the Yukon. This agreement is to provide, on such terms and conditions as may be agreed upon, for payment for each year of the total of amounts calculated on the basis prescribed in the Vote. The agreement was authorized by P.C. 4035, September 9, 1948.

Votes 378 and 765 Northern Administration Division—Arctic—Operation and Maintenance of Services, including Eskimo Affairs

	Estimates	Allotments	Expenditures
Salaries and Wages	27,625 00	27,625 00	18,404 30
Allowances	8,200 00	8,200 00	6,911 83
Printing, Stationery and Office Equipment	6,500 00	6,500 00	4,276 16
A Hospitalization; Professional and Other Special Services;			
Grants to Schools; Assistance to Industrial Homes	41,400 00	41,400 00	32,856 67
Supplies and Materials	41,500 00	54,000 00	53,047 95

	Estimates	Allotments	Expenditures
Travelling Expenses	15,500 00	15,500 00	6,416 13
Freight, Express and Cartage	35,000 00	35,000 00	21,905 21
Telephones, Telegrams and Postage	700 00	700 00	210 03
Acquisition of Equipment	30,000 00	27,500 00	4,720 93
Repairs and Upkeep of Equipment	1,250 00	1,250 00	72 01
B Sundries	121,500 00	111,500 00	103,049 32
	<u>\$ 329,175 00</u>	<u>\$ 329,175 00</u>	<u>\$ 251,870 54</u>

This vote was provided for the cost of administration of the Arctic region, and of Eskimo affairs, exclusive of medical care and hospitalization.

As at March 31, 1951, there were 6 temporary salaried employees being paid from this vote.

- A This expenditure includes the following payments: Ste. Therese Industrial Home, Chesterfield Inlet, for the maintenance of indigent Eskimos, \$19,749.90; Fort George Anglican Residential School, for the maintenance of indigent and orphan Eskimo children, \$4,329.47; Fort George Roman Catholic Residential School, for the maintenance of indigent and orphan Eskimo children, \$3,868.71; School for the Deaf, Halifax, for the maintenance of a deaf Eskimo child, \$828.41; 9 day schools, \$2,187.50.
- B This expenditure includes the following payments: relief to destitute Eskimos in Quebec, \$85,323.52; relief to destitute Eskimos in Labrador, \$17,268.66; allowances to aged Eskimos, \$11,298.63, of which \$6,691 was transferred to Open Accounts (see page W-35).

Votes 379 and 766 Northern Administration Division—Arctic—Buildings and Other Works, as detailed in the Estimates

	Estimates	Allotments	Expenditures
Buildings	38,000 00		
Cape Dorset		28,000 00	27,870 00
Contract: Prefabricated Homes Company, for the supply and erection of prefabricated, insulated school-house and teacher's residence, \$27,870; payment in full.			
Moose Factory		10,000 00	
	<u>\$ 38,000 00</u>	<u>\$ 38,000 00</u>	<u>\$ 27,870 00</u>

FORESTRY BRANCH

Vote 333 Administrative Division

	Estimates	Allotments	Expenditures
Salaries	63,210 00	64,810 00	61,745 20
Allotted from Vote 104, Salaries, etc.	827 00	827 00	
	64,037 00	65,637 00	64,745 20
Printing, Stationery and Office Equipment	1,300 00	1,300 00	1,261 98
Telephones, Telegrams and Postage	600 00	600 00	396 40
Travelling Expenses	3,790 00	2,190 00	1,524 26
Sundries	1,100 00	1,100 00	426 45
	<u>\$ 70,827 00</u>	<u>\$ 70,827 00</u>	<u>\$ 68,354 29</u>

As at March 31, 1951, there were 23 salaried employees being paid from this vote, of whom 12 were permanent and 11 temporary. One of the temporary employees, G. C. Wilkes, was absent on educational leave at half pay.

Votes 384 and 768 Forest Research Division

	Estimates	Allotments	Expenditures
Salaries and Wages	618,434 00		
Printing, Stationery and Office Equipment	46,275 00		
Telephones, Telegrams and Postage	2,125 00		
Travelling expenses	31,475 00		

	Estimates	Allotments	Expenditures
Freight, Express and Cartage	2,495 00		
Supplies and Materials	64,923 00		
Acquisition of Equipment	57,060 00		
Repairs and Upkeep of Equipment	23,165 00		
Repairs and Upkeep of Buildings and Works	8,702 00		
Acquisition or Construction of Buildings and Works	8,223 00		
Sundries	10,686 00		
Headquarters (Ottawa)			
Operation and maintenance		291,493 00	284,835 78
Newfoundland Forest District			
Operation and maintenance		39,005 00	34,550 87
Maritimes Forest District			
Operation and maintenance		172,943 00	167,173 02
Construction projects under \$5,000		5,918 00	3,984 73
		178,861 00	171,157 75
Quebec Forest District			
Operation and maintenance		80,355 00	77,279 98
Construction projects under \$5,000		190 00	
		80,545 00	77,279 98
Petawawa Forest Experiment Station			
Operation and maintenance		122,839 89	113,660 25
Construction projects under \$5,000		1,555 11	1,522 51
		124,395 00	115,182 76
Manitoba-Saskatchewan Forest District			
Operation and maintenance		64,549 00	55,481 10
Construction projects under \$5,000		425 00	124 80
		64,974 00	55,605 90
Alberta Forest District			
Operation and maintenance		96,750 00	94,266 20
Construction projects under \$5,000		540 00	
		97,290 00	94,266 20
	<u>\$ 876,563 00</u>	<u>\$ 876,563 00</u>	<u>\$ 832,879 24</u>

This vote was provided for costs in connection with: the advancement of forest conservation; inventory of national forest resources; investigations of forest conditions and rates of growth, and development of scientific management methods; forest protection studies; and technical investigations of forest industries.

Treasury Board authorized the operation of the vote on the geographical basis as shown above and, in accordance with the usual practice, approved transfers at the close of the fiscal year adjusting the expenditures to the primaries of the Printed Estimates. The distribution of expenditures below is followed in each case by the amount (in parenthesis) of such primaries subsequent to the adjustment: salaries and wages, \$564,504.91 (\$589,328.89); printing, stationery and office equipment, \$62,431.35 (\$62,475); telephones, telegrams and postage, \$1,679.44 (\$2,125); travelling expenses, \$23,460.08 (\$34,475); freight, express and cartage, \$2,476.15 (\$2,495); supplies and materials, \$63,789.84 (\$64,923); acquisition of equipment, \$64,714.40 (\$64,760); repairs and upkeep of equipment, \$22,662.88 (\$23,165); repairs and upkeep of buildings and works, \$13,427.21 (\$13,502); acquisition or construction of buildings and works, \$5,632.04 (\$8,628.11); sundries, \$8,100.94 (\$10,686).

As at March 31, 1951, there were 137 salaried employees being paid from this vote, of whom 69 were permanent and 68 temporary. One of the permanent employees, J. L. Farrar, was absent on educational leave at half pay.

Vote 335 Forestry Operations Division

	Estimates	Allotments	Expenditures
Salaries and Wages	40,520 00	40,520 00	37,838 72
Travelling Expenses	4,600 00	4,600 00	4,476 71
Freight, Express and Cartage	200 00	200 00	90 15
Supplies and Materials	5,100 00	5,100 00	4,487 45
Acquisition of Equipment	250 00	250 00	12 35
Repairs and Upkeep of Equipment	500 00	500 00	389 30
Publicity	10,000 00	10,000 00	352 23
Sundries	120 00	120 00	55 99
	<u>\$ 61,290 00</u>	<u>\$ 61,290 00</u>	<u>\$ 47,702 90</u>

This vote was provided for expenses incurred in co-operating with other Federal departments or agencies, Provincial Governments, industries and persons in connection with measures designed to promote sound forestry practice in Canada, including forest inventories and management methods, watershed protection and reforestation; economic studies of forest resources and forest industries; publicizing forest conservation; protection and development of forest lands.

As at March 31, 1951, there were 10 salaried employees being paid from this vote, of whom 5 were permanent and 5 temporary.

Votes 386 and 769 Forest Products Division

	Estimates	Allotments	Expenditures
Salaries and Wages	450,431 00		
Printing, Stationery and Office Equipment	26,010 00		
Telephones, Telegrams and Postage	2,650 00		
Travelling Expenses	33,250 00		
Freight, Express and Cartage	2,050 00		
Supplies and Materials	27,400 00		
Acquisition of Equipment	93,725 00		
Repairs and Upkeep of Equipment	8,100 00		
Acquisition or Construction of Buildings and Works	10,800 00		
Repairs and Upkeep of Buildings and Works	800 00		
Sundries	3,445 00		
Montreal Laboratory			
Operation and maintenance		94,816 00	94,816 00
Retiring Leave Allowance		9,973 72	9,973 72
		104,789 72	104,789 72
Ottawa Laboratory			
Operation and maintenance		340,950 00	315,003 43
Alterations to building for sawmill		16,600 00	14,635 12
Contract (awarded by the Department of Public Works):			
Taggart Construction Ltd., \$12,740.70; payment in full.			
		357,550 00	329,638 55
Vancouver Laboratory			
Operation and maintenance		195,521 28	163,315 92
Construction projects under \$5,000		800 00	
		196,321 28	163,315 92
	\$ 658,661 00	\$ 658,661 00	\$ 597,744 19

This vote was provided for the cost of operation of forest products laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operating costs of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory at Vancouver, housed in buildings provided by the University of British Columbia.

Treasury Board authorized the operation of the vote on the geographical basis as shown above and, in accordance with the usual practice, approved transfers at the close of the fiscal year adjusting the expenditures to the primaries of the Printed Estimates. The distribution of expenditures below is followed in each case by the amount (in parenthesis) of such primaries subsequent to the adjustment: salaries and wages, \$446,234.37 (\$450,431); printing, stationery and office equipment, \$14,815.09 (\$26,010); telephones, telegrams and postage, \$1,896.84 (\$2,650); travelling expenses, \$13,761.63 (\$33,250); freight, express and cartage, \$739.67 (\$2,050); supplies and materials, \$30,015.01 (\$30,400); acquisition of equipment, \$65,731.53 (\$83,025); repairs and upkeep of equipment, \$5,158.10 (\$8,100); acquisition or construction of buildings and works, \$14,635.12 (\$17,400); repairs and upkeep of buildings and works, \$293.17 (\$800); sundries, \$4,463.66 (\$4,545).

Under the terms of an agreement with the Pulp and Paper Research Institute of Canada, authorized by P.C. 205/4888, October 12, 1950, the operations of the pulp and paper division at Montreal were taken over by the Institute, effective August 1, 1950. Retiring leave payments were made to the employees who were given an opportunity of continuing employment with the Institute. Payments to the Institute under the terms of the agreement for accounts incurred from August 1, 1950 to March 31, 1951, were \$67,063.60.

As at March 31, 1951, there were 102 salaried employees being paid from this vote of whom 69 were permanent and 33 temporary.

Vote 387 Grant to Canadian Forestry Association	4,000 00
Expenditures	4,000 00

Vote 388 Eastern Rockies Forest Conservation Board—To provide for the salaries and expenses of Federal members of the Board and their alternates, and sundry expenses in connection with the maintenance and operation of the Ottawa Office of the Board

	Estimates	Allotments	Expenditures
A Temporary Assistance	12,000 00	12,000 00	333 33
Travelling Expenses	8,500 00	8,500 00	1,468 29
Sundries	1,800 00	1,800 00	154 63
	<u>\$ 22,300 00</u>	<u>\$ 22,300 00</u>	<u>\$ 1,956 25</u>

The Eastern Rockies Forest Conservation Board was established by the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947. It consists of three members, two of whom are appointed by the Governor in Council and one by the Lieutenant Governor of Alberta in Council. Generally, the purpose and function of the Board is to plan, advise on, direct, supervise and carry out the construction, operation and maintenance of all projects and facilities required for the proper protection of the forests of that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River. The Province of Alberta undertakes under the Agreement as contained in the Act to carry out, under the direction of the Board, the program of works prescribed each year and the program of forest management laid down by the Board. The Federal Government is to pay all capital expenditures, which shall not exceed \$6,300,000 over a period of six years. The Province is to pay \$125,000 each year towards the maintenance and other current expenditures required by the program formulated by the Board for that year, including the expenditures of the Board, and the Federal Government is to pay the balance. However, if the net revenues derived by the Province in any year from the surface rights in the area exceed the amount of the contribution to be made by the Province, the contribution is to be increased by the amount exceeded and, if they exceed the annual maintenance and other current expenditures, the excess thereof is, for the purposes of the agreement, to be considered as having been received in the next year. The Act provides that all expenditures by the Board shall be subject to the audit of the Auditor General. This and the two succeeding votes are provided for Federal expenditures in connection with the Board.

A This expenditure represented salary paid to H. Kennedy, Chairman of the Board, who was absent on leave without pay from April 11, 1950 to March 31, 1951.

Vote 389 Eastern Rockies Forest Conservation Board—Federal contribution towards annual maintenance, including staff and expenses **175,000 00**
Expenditures **\$ 81,965 77**

A distribution of expenditures follows: salaries and wages, \$46,152.73; travelling expenses, \$2,478.72; stationery and office supplies, \$2,654.18; acquisition of fixed assets, \$5,248; maintenance of motor vehicles, \$4,718.59; maintenance of other equipment, \$1,394.01; rentals, \$3,600; provision for retirement fund, \$1,753.16; deposit with the Workmen's Compensation Board of Alberta, \$5,000; cost of uniforms for forest rangers, \$2,869.81; payment to the Province of Alberta of claim for supplementary expenditures incurred during 1949-50 in excess of annual provincial contribution under section 8 (b) of the Agreement, as described under Vote 388 above, \$2,303.47; miscellaneous, \$3,793.10.

As at March 31, 1951, there were 15 salaried employees being paid from this vote, of whom 14 were permanent and 1 temporary.

The accounts of the Board are audited by the Auditor General of Canada pursuant to section 9 of the Act and his report in this connection will be found in Appendix 1 to this section, page W—43.

The disbursements from the above vote as shown in the statement of Assets and Liabilities of the Board amount to \$17,039.09. A reconciliation follows:

Expenditures as above	81,965 77
Less: Expenditures which were included in the Board's statement in 1949-50 and not charged to the corresponding 1949-50 vote (see Public Accounts, 1950, page W—11)	15,702 81
Less: Revenues derived by the Province from surface rights in 1950-51 and not applied in accordance with Section 8 (b) of the agreement. This will accrue to Canada as revenue in 1951-52	55,047 25
	<u>70,750 06</u>
	11,215 71
Add: 1950-51 expenditures by the Board to be taken into account by Canada in 1951-52	3,126 85
Add: A refund from the Province taken into account by Canada in 1950-51 and which will be taken into account by the Board in 1951-52	2,696 53
	<u>5,823 38</u>
	<u>\$ 17,039 09</u>

Eastern Rockies Forest Conservation Board—To provide for capital expenditures in conformity with Section 8 (1) of the Eastern Rocky Mountain Forest Conservation Act. . \$ 907,529 54

Section 8 (1) of the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947, authorizes the Minister of Finance to pay out of the unappropriated moneys in the Consolidated Revenue Fund, for expenditures as and when incurred under the provisions of the Agreement between the Federal Government and the Province of Alberta, such sum or sums as may from time to time be required by the Board, not exceeding \$1,050,000 in any year and not exceeding \$6,300,000 in the aggregate. However, it was provided that if the sum required by the Board and paid by the Minister of Finance in any year is less than \$1,050,000, the Minister of Finance may in the following year pay to the Board the remainder of this sum, in addition to the yearly payment. Capital expenditures to date were \$2,907,583.46.

A distribution of expenditures follows:

Salaries and wages	67,537 23
Supplies and materials	17,152 68
Acquisition of equipment	8,217 35
Maintenance of equipment	12,606 16
Rentals	5,997 32
Travelling expenses	5,006 34
A Provincial claims	791,024 70
Miscellaneous	1,987 76
	<hr/>
	912,529 54
B Less: Deposit with Workmen's Compensation Board of Alberta	5,000 00
	<hr/>
	\$ 907,529 54

A Provincial claims were approved by the Board and the expenditures were classified as follows: wages, \$53,160.22; equipment, \$49,188.84; new construction, \$688,438.53; sundries, \$6,106.92; *less* the cost of uniforms purchased during 1949-50 from capital expenditures but which should have been charged to maintenance expenditures, \$2,869.81.

B This deposit was made during 1949-50 from capital expenditures but should have been charged to maintenance expenditures. The offsetting entry for this adjustment and for the cost of uniforms is included in Vote 389 above.

The disbursements from the above vote as shown in the statement of Assets and Liabilities of the Board amount to \$918,404.35. A reconciliation follows:

Expenditures as above	907,529 54
Add: Transfers to maintenance expenditures in the records of the Government of Canada of amounts charged in 1949-50 to Capital (see details in comments A and B above)	7,869 81
Add: A reserve for workmen's compensation transferred in the records of the Government of Canada to 1951-52 after March 31, 1951	3,005 00
	<hr/>
	10,874 81
	<hr/>
	\$ 918,404 35

Vote 390 Forest Insects Control Board

	Estimates	Allotments	Expenditures
Temporary Assistance	6,480 00	6,705 00	6,695 94
Printing, Stationery and Office Equipment	125 00	125 00	28 63
Telephones, Telegrams and Postage	50 00	50 00	2 26
Travelling Expenses, including Per Diem Allowances	7,025 00	6,800 00	1,194 02
Sundries	100 00	100 00	
	<hr/>	<hr/>	<hr/>
	\$ 13,780 00	\$ 13,780 00	\$ 7,920 85

This vote was provided for the expenses of the Board which acts as a liaison between Federal and Provincial Government Departments and private industry in research on, and protection against, forest losses due to insects.

As at March 31, 1951, there were 2 temporary salaried employees being paid from this vote.

CANADIAN GOVERNMENT TRAVEL BUREAU

Vote 399 To assist in promoting the Tourist Business in Canada

	Estimates	Allotments	Expenditures
Salaries	156,421 00	163,921 00	159,485 79
Living Allowances	3,500 00	4,500 00	3,128 60
Printing, Stationery and Office Equipment	30,000 00	30,000 00	23,045 73
Travelling Expenses	10,000 00	12,000 00	9,896 26
Telephones, Telegrams and Postage	2,500 00	2,500 00	936 74
Sundries	4,500 00	6,500 00	5,520 55
A Advertising and Publicity	1,050,000 00	1,040,500 00	876,668 01
Publications	250,000 00	250,000 00	166,877 34
Research	7,500 00	4,500 00	841 93
	<u>\$1,514,421 00</u>	<u>\$1,514,421 00</u>	<u>\$1,246,400 95</u>

As at March 31, 1951, there were 74 salaried employees being paid from this vote, of whom 21 were permanent and 53 temporary.

A Includes payments to Cockfield, Brown & Co., Ltd., Montreal, \$608,377.25; and to the National Film Board, \$26,065.72.

HOUSING

Vote 400 Emergency Shelter—Administration.....	300,000 00
Expenditures.....	<u>\$ 38,616 06</u>

P.C. 9439, December 19, 1944, enacted the Emergency Shelter Regulations. A national organization was established to explore all means of providing temporary and emergency accommodation for families suffering hardship through lack of shelter. Substantial expenditures were required to make such accommodation suitable for occupancy. Where these expenditures imposed an unreasonable burden upon a particular municipality or university providing temporary housing for married veteran students, assistance was provided by participating in the necessary capital expenditures. The administrative expenses incurred by the Emergency Shelter Administration are payable from this vote.

These payments were made to Central Mortgage and Housing Corporation.

Housing Research and Community Planning—National Housing Act, c. 46, 1944, as amended	<u>\$ 243,632 77</u>
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Expenditures represent reimbursement to the Corporation under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945, for payments made under the authority of section 30 of an Act to amend the National Housing Act, 1944, c. 61, 1946, which states that "it shall be the responsibility of the Corporation to cause investigations to be made into housing conditions and the adequacy of existing housing accommodation in Canada or in any part of Canada and to cause steps to be taken for the distribution of information leading to the construction or provision of more adequate and improved housing accommodation and the understanding and adoption of community plans in Canada".

Appraisal and Inspection Fees—National Housing Act, c. 46, 1944, as amended.....	<u>\$ 13,692 00</u>
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Expenditures represent reimbursement to the Corporation under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945, for payments made under the authority of section 7 of an Act to amend the National Housing Act, 1944, c. 61, 1946, which states that the Central Mortgage and Housing Corporation may agree with an approved lending institution to meet certain travelling expenses incurred in the making of joint loans under Parts I, II and III of this Act for the construction of houses on farms or in small or remote communities designated by the Corporation.

Losses on Loans—National Housing Act, c. 46, 1944, as amended.....\$ 504,759 49

Section 4 of the Act states that losses sustained as a result of joint loans shall be shared proportionately by His Majesty and the lending institution and, in addition, guarantees the lending institution against such losses up to an amount not to exceed 15 per cent of the aggregate amount of its share of the loans. Payment was made to Central Mortgage and Housing Corporation.

Included in these expenditures is an amount of \$2,407.30 which was incurred in 1949-50 and deducted from the revenues received from the Corporation that year. The offsetting entry is included in Revenues—Miscellaneous.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 2,676 00

Payment of Damage Claims

Sundry claims, each under \$1,000 (11).....\$ 969 21

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Tax Revenue:		
A Fur Export Tax	101,517 16	93,610 27
Non-Tax Revenue:		
B Return on Investments	4,640,302 04	2,649,612 34
C Privileges, Licences and Permits	992,669 12	844,490 85
D Proceeds from Sales	83,032 05	134,765 16
E Services and Service Fees	273,511 00	240,029 51
F Refunds of Previous Years' Expenditure	130,882 16	225,627 45
G Miscellaneous	10,687 72	18,909 41
Total Ordinary	6,232,601 25	4,207,044 99
Special Receipts and Other Credits—		
H Central Mortgage and Housing Corporation	7,213,861 63	6,776,377 69
I Transfer to Active Assets of the liability of the Province of Manitoba in respect of principal debt re Lac Seul and Lake of the Woods Storage Projects	1,080,090 45	
Grand Total	\$ 14,526,553 33	\$ 10,983,422 68

Details

Ordinary Revenue—	
Tax Revenue:	
A Fur Export Tax: Tax on furs exported from Northwest Territories	101,517 16
Non-Tax Revenue:	
B Return on Investments: Interest on debentures, Central Mortgage and Housing Corporation, \$4,608,545.19; interest on loan to Yukon Coal Company Limited, \$15,914.92; net collections of interest on seed grain and relief advances issued prior to 1926, \$11,188.71; interest on past due balances, Home Improvement Loans Guarantee Act, c. 11, 1937, \$4,653.22	4,640,302 04
C Privileges, Licences and Permits: Motor vehicle licences, \$231,817.97; rents, \$162,385.20; fees, leases and royalties from quartz and placer gold, \$163,815.31; fees, leases and royalties from petroleum and natural gas, \$157,507.66; timber permits, \$75,914.57; business licences, \$44,738.50; golf fees, \$39,795.60; camping permits, \$34,389.96; miners' licences, \$26,802.78; fishing and hunting licences, \$20,177.19; water power rights, \$11,345.80; sundry, \$23,978.58	992,669 12

D	Proceeds from Sales: Land, \$37,752.82; transmission line in Riding Mountain National Park to Manitoba Power Commission, \$13,923.18; electrical distribution system in Elk Island National Park to Calgary Power Ltd., \$3,500; sundry, \$27,856.05	83,032 05
E	Services and Service Fees: Bath-house receipts, \$85,716.70; water and sewer rates, \$58,211.82; provincial contributions towards the cost of hydrometric investigations, \$40,109.20; telephone charges, \$33,966.14; electricity, \$22,562.25; garbage rates, \$13,986.04; survey fees, \$5,600; rent of machinery and equipment, \$10,003.61; laboratory tests, \$2,659.55; sundry, \$695.69.	273,511 00
F	Refunds of Previous Years' Expenditure: From Lake of the Woods Storage Project: return of capital expenditures, \$10,046.55, interest on capital, \$33,374.08, refund of operating charges, \$8,797.63; from Lac Seul Storage Project: return of capital expenditures, \$6,458.79, interest on capital, \$21,455.71, refund of operating charges, \$17,418.64; recovery of losses on home improvement loans, \$10,438.53; sundry, \$22,892.23	130,882 16
G	Miscellaneous	10,687 72
	Total Ordinary	6,232,601 25
	Special Receipts and Other Credits—	
H	Central Mortgage and Housing Corporation: Proceeds from sale of properties, \$4,351,862.75; surplus funds received in accordance with the provisions of Section 31 of the Central Mortgage and Housing Corporation Act, c. 15, 1945 (net profit of the Corporation), \$2,861,998.88	7,213,861 63
I	Transfer to Active Assets of the liability of the Province of Manitoba in respect of principal debt re Lac Seul and Lake of the Woods Storage Projects as at March 31, 1951	1,080,090 45
	Grand Total	\$ 14,526,553 33

Certified correct.

H. A. YOUNG,

Deputy Minister of Resources and Development.

Changes in Non-Active Asset Accounts

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[9] Other Non-Active Assets				
Seed Grain and Relief—				
Department of Resources and Develop- ment	\$ 12,126 49		\$ 12,126 49	

The above entry represents the write-off to Consolidated Deficit Account, under authority of an Act respecting certain debts due to the Crown, c. 51, 1926-27 of the balance of the amount transferred to this account in previous years.

The outstanding portion of seed grain and relief advances is reported as an active asset under Open Accounts on page W-35.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[2] Loans to, and Investments in Crown Agencies				
(b) Central Mortgage and Housing Corporation—				
A (i) Capital	25,000,000 00			25,000,000 00
B (ii) Loans	181,960,454 50	131,500,000 00	52,111,363 70	261,349,090 80
	206,960,454 50	131,500,000 00	52,111,363 70	286,349,090 80

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[2] Loans to, and Investments in,				
Crown Agencies—Concluded				
<i>(e) Miscellaneous—</i>				
C Northwest Territories Power Commission	4,570,000 00	605,000 00	110,000 00	5,065,000 00
	211,530,454 50	132,105,000 00	52,221,363 70	291,414,090 80
[3] Other Loans and Investments				
<i>(a) To Provincial and Municipal Governments—</i>				
Provincial:				
D Manitoba—Lac Seul and Lake of the Woods Storage Projects		1,080,090 45		1,080,090 45
<i>(d) Miscellaneous—</i>				
E Seed Grain and Relief Advances ...	2,018,486 77	531 92	42,532 73	1,976,485 96
F Yukon Coal Company Limited	286,469 18			286,469 18
	2,304,955 95	531 92	42,532 73	2,302,955 14
	2,304,955 95	1,080,622 37	42,532 73	3,343,045 59
	\$213,835,410 45	\$133,185,622 37	\$ 52,263,896 43	\$294,757,136 39
Cr. Balance				
	Mar. 31, 1950	Debit	Credit	Mar. 31, 1951
[10] Floating Debt				
<i>(d) Outstanding Cheques and Warrants—</i>				
G Outstanding Imprest Account Cheques—Resources and Development	226 22	2 50	267 73	491 45
[11] Deposit and Trust Accounts				
<i>(c) Miscellaneous—</i>				
H Allowances to Aged Eskimos			6,691 00	6,691 00
I Contractors' Securities—Cash—Resources and Development	165,108 31	137,215 41	60,440 45	88,333 35
J Eskimo Family Allowances	550,255 24	357,195 64	279,595 00	472,654 60
K Health and Welfare Tax Fund—Alberta National Parks		3,185 99	11,319 72	8,133 73
L Land Assurance Fund	24,698 16		1,256 90	25,955 06
M Liquor Profits—Northwest Territories	724,042 89	133,118 37	246,722 51	837,647 03
N Public Administrator—Districts of Franklin and Keewatin, N.W.T. ..	198 71	190 95		7 76
O Unclaimed Wages — Government Agencies	93 34	2,667 03	3,564 28	990 59
P Wild Animal Shipments from National Parks	250 00	918 99	841 15	172 16
	1,464,646 65	634,492 38	610,431 01	1,440,585 28
[14] Sundry Suspense Accounts				
<i>(c) Miscellaneous—</i>				
Q Unclaimed Cheques Suspense—Resources and Development	832 63		132 62	965 25
R Resources and Development Suspense	75,597 65	6,784,923 66	6,853,557 55	144,231 54
	76,430 28	6,784,923 66	6,853,690 17	145,196 79
	\$ 1,541,303 15	\$ 7,419,418 54	\$ 7,464,388 91	\$ 1,586,273 52

- A This represents the Crown's investment in the capital of the Corporation.
 B This relates to three loans as follows:

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
(1) Loan Account No. 1	60,500,000 00	85,000,000 00		145,500,000 00
(2) Loan Account No. 2	121,460,454 50	45,000,000 00	52,111,363 70	114,349,090 80
(3) Loan Account No. 3		1,500,000 00		1,500,000 00
	<u>\$181,960,454 50</u>	<u>\$131,500,000 00</u>	<u>\$ 52,111,363 70</u>	<u>\$261,349,090 80</u>

(1) P.C. 1264, March 14, 1950, and P.C. 248, January 17, 1951, approved advances in the current fiscal year pursuant to Section 23 of the Central Mortgage and Housing Corporation Act, c. 15, 1945. Advances under these authorities amounted to \$85,000,000, and to date, \$145,500,000. Interest at the effective rate of 2½ per cent on advances to September 30, 1948, and 3 per cent on those made subsequent to that date, is payable annually. In this connection, an amount of \$2,166,798.10 was received and credited to Ordinary Revenue—Return on Investments.

(2) Section 6 of an Act to amend the National Housing Act, 1944, c. 63, 1948, authorized advances to the Corporation out of moneys appropriated by Parliament for that purpose. In the current fiscal year, the amounts so provided and the net requirements are as follows:

Vote 562 To provide for advances to Central Mortgage and Housing Corporation for the acquisition of land, the installation of services and improvements in respect thereof, the purchase of building materials and the construction or conversion of housing projects for veterans under the authority of Section 34 of the National Housing Act, 1944, and, with the approval of Treasury Board, for the Department of National Defence, including construction of school buildings.....	75,000,000 00
Expenditures.....	\$ 45,000,000 00

Vote 820 To hereby extend the application of the terms of Vote 562 in the Main Estimates, 1950-51, to include the acquisition of land, the installation of services and improvements in respect thereof, the purchase of building materials and the construction or conversion of housing projects for residents of Deep River, Ontario, and to authorize commitments against future years for the purposes of the said Vote to an amount of \$14,208,000.....	\$ 1 00
Expenditures.....	nil

Credits consist of (a) advances amounting to \$5,000,000 which were transferred during the fiscal year as a charge against Loan Account No. 1; (b) the amount of \$45,000,000 which the Department of National Defence paid for housing constructed for that Department and which amount was used by the Corporation to retire an equal amount of debentures; (c) repayment of principal amounting to \$2,111,363.70. Interest at the rate of 2 per cent per annum on the outstanding balance is payable annually. An amount of \$2,441,747.09 in respect of this interest was received and credited to Ordinary Revenue—Return on Investments.

(3) Section 9 of an Act to amend the National Housing Act, 1944, c. 30, 1949, 2nd Session, authorized advances to the Corporation for the purpose of undertaking projects jointly with the government of any province. Advances during the current fiscal year amounted to \$1,500,000. Repayments of principal on debentures maturing between 50 and 51 years are to be made at the rate of \$19,432.75 annually commencing March 31, 1952; repayments of principal on debentures maturing between 25 and 26 years are to be made on September 30 and March 31 of every year commencing September 30, 1951, in amounts equal to the Corporation's share of capital recovered during the six months' period prior to such dates. Repayment of all or any part of the outstanding principal advanced under this section may be made without notice or bonus. Interest at the rate of 3 per cent per annum is payable on these advances, which are made out of unappropriated moneys in the Consolidated Revenue Fund. The limit of advances which may be a charge against this account at any time is \$50,000,000. However, the Act provides that it may be recouped in the following fiscal year to the extent of the advances, from moneys appropriated by Parliament for that purpose.

C The Commission was established by the Northwest Territories Power Commission Act, c. 64, 1948, to construct and operate power plants in the Northwest Territories and to purchase, lease or sell power. An amendment to the Act, c. 17, 1950, included the Yukon Territory.

Section 17 (2) of the Act authorizes the Minister of Finance to make advances from unappropriated moneys in the Consolidated Revenue Fund for capital expenditures and further directs that an amount equal to the expenditures made from such advances shall be included in the Estimates for the following fiscal year. In conformity with this direction, Vote 396 was included in the 1950-51 Estimates to cover 1949-50 advances.

The credit represents a repayment on advances in previous years in connection with the Snare River power plant. Of the debit of \$605,000, an amount of \$105,000 was an advance from unappropriated moneys under statutory authority for capital expenditures on the Fort Smith power plant and an amount to cover the advance will be included in the 1951-52 Estimates. The remainder of the debit amounting to \$500,000 was authorized by the following Parliamentary appropriation:

Vote 822 To provide for advances to the Northwest Territories Power Commission for the construction on the Mayo River, Yukon Territory, of a storage and hydro-electric development, to serve the Mayo mining district.....	500,000 00
Expenditures.....	\$ 500,000 00

Interest amounting to \$141,875 on advances to the Commission in respect of the Snare River power plant was received and credited to Department of Finance, Ordinary Revenue—Return on Investments.

The accounts of the Commission are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1951 as certified by him, together with supporting schedules will be found in Appendix 3 to this section—see page W-51.

- D** Under the Natural Resources Transfer Agreement which was authorized by the Manitoba Natural Resources Act, c. 29, 1930, the Government of the Province of Manitoba agreed to repay the Federal Government the amounts expended on the Lac Seul and Lake of the Woods Storage Projects. This account was established to set up as an asset on the Balance Sheet of the Government of Canada the balance of principal owing by that Province at the close of the current fiscal year. The debit in the account, the offsetting entry to which is under Revenues—Special Receipts and Other Credits, consists of \$422,655.50 for Lac Seul and \$657,434.95 for Lake of the Woods, as detailed below. Annual payments under amortization schedules covering principal and interest, at 5 per cent per annum, total \$71,335.13 and are due on January 1 of each year with the final payment on January 1, 1980. The portion representing interest will be credited to Ordinary Revenue—Return on Investments.

Lac Seul Storage Project:	
Expenditures from 1928-29 to March 31, 1951	833,919 19
Deduct:	
Two-fifths paid by Province of Ontario	333,567 67
	<hr/>
Province of Manitoba's share	500,351 52
Deduct:	
Repayments of principal to March 31, 1951, credited to Revenues and not including interest of \$412,704.38 also credited to Revenues	77,696 02
	<hr/>
Balance owing by Government of the Province of Manitoba as at March 31, 1951	\$ 422,655 50
	<hr/>
Lake of the Woods Storage Project:	
Expenditures from 1925-26 to March 31, 1951	1,440,344 46
Deduct:	
One-third attributable to navigation, Federal Government's share	480,114 84
Province of Ontario's share repayable as and when sites are utilized	165,454 87
	<hr/>
	645,569 71
	<hr/>
Province of Manitoba's share	794,774 75
Deduct:	
Repayments of principal to March 31, 1951, credited to Revenues and not including interest of \$684,239.09 also credited to Revenues	137,339 80
	<hr/>
Balance owing by Government of the Province of Manitoba as at March 31, 1951	\$ 657,434 95
	<hr/>

- E** Credits consist of: (a) collections of principal, \$30,822.19; and (b) losses written off and charged to expenditure, \$11,710.54. Debits are the payments to Provinces of their share of collections in accordance with agreements. The balance represents the principal outstanding on seed grain and relief advances issued prior to 1926. Collections of interest on these advances are reported under Revenues.

- F** P.C. 4066, October 7, 1947, authorized an agreement with the Yukon Coal Company Limited under which the Company was to undertake the immediate bringing into production of its coal deposit at Tantalus Butte, Y.T., and was to receive advances not exceeding in total \$300,000, bearing interest at 3½ per cent per annum, repayable at the rate of \$2 per ton of coal produced and sold. No advances were made during the current fiscal year. Advances to date total \$294,107.60, of which \$7,638.42 was repaid in 1948-49. Repayments of \$15,914.92 in the current year were credited to Revenue—Return on Investments, and were applied in part payment of interest due on the advances. As at March 31, 1951, the Company's indebtedness in respect of these advances was \$288,729.26, including interest of \$2,260.08.

- G At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- H The annual Estimates of this Department provide funds for the payment of an \$8 monthly allowance to all Eskimos who have reached the age of 70 years. Individual accounts are set up which are credited with the allowance and debited with billings from trading posts furnishing supplies to the persons concerned. As these posts are in remote areas, there is a considerable delay before the billings reach Ottawa. The outstanding credits in the accounts at the close of the current fiscal year were \$6,691 or approximately two-thirds of the amount provided. P.C. 99/1973, April 19, 1951, authorized the transfer of this amount from Votes 378 and 765, 1950-51, to an Open Account against which applicable billings may be charged and subsequent quarterly transfers thereto of amounts established as credits to Eskimos eligible to receive such allowances. Debits in the account will represent settlement of the billings.
- I Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51, bonds so held in respect of the Department of Resources and Development amounted to \$5,000.
- J Under authority of the Family Allowances Act, c. 40, 1944, and P.C. 5093, August 3, 1945, family allowances for eligible Eskimo children are paid, when it is deemed to be in the best interests of the children, to this Department and credited hereto for subsequent disbursement on behalf of the children concerned. Debits represent payment to traders who, under direction of the Department, have furnished supplies to Eskimo families to the value of such allowances.
- K P.C. 1081, April 5, 1949, authorized the Minister of Mines and Resources to enter into an agreement with the Province of Alberta, effective March 31, 1949, for supplying to residents of the National Parks in that Province health and welfare services similar to those enjoyed by other residents of Alberta. P.C. 2473, May 16, 1950, established regulations governing the levying of a tax on the residents, beginning with the calendar year 1950, to cover the cost of these services which had been borne by the relevant vote in the intervening period. The general authority to enter into the agreement and levy the tax is section 9 of The National Parks Amendment Act, c. 66, 1947.
- Credits to the account represent taxes collected by the Superintendents of the Parks, while debits are quarterly repayments to the Province for disbursements and administration costs as specified in P.C. 1081.
- L This fund was created under authority of the Land Titles Act, c. 118, R.S., to indemnify title holders who may suffer loss because of mis-descriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. Credits consist of fees, \$515.96, and interest, \$740.94. Over a long period of years, no claims for compensation have been paid from the fund.
- M Net revenue from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes as authorized by the Northwest Territories Council. The Province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are credited to the Receiver General. Credits are: liquor profits, Yellowknife store, \$189,566; liquor profits, Fort Smith store, \$53,744.51; fines, \$2,354.50; sundries, \$1,057.50. Debits are: grant towards construction of Chesterfield Territorial School, \$36,000; grant to Yellowknife Red Cross Hospital, \$18,002.50; grant to Canadian Handicrafts Guild, \$8,000; grant to Arctic Institute of North America, \$5,000; grant to Yellowknife Trustee Board, \$4,199.08; grant to Yellowknife Administrative District towards engaging assessment specialists, \$2,000; other grants, \$1,350; construction of a water supply system for Fort Smith Administrative District, \$13,143.90; construction and alteration of buildings, \$8,264; production of a film, *Community of the North*, \$13,389.77; purchase of mine safety equipment, \$8,144.12; purchase of canvasses and sketches, \$3,000; education and tuition, \$5,906.93; loans to Yellowknife and Hay River Trustee Boards, \$2,596.44; compensation for injuries, \$1,999.92; sundries, \$2,121.71.
- N This account is maintained for the Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories.
- O This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- P Amounts representing prepayment of expenses in connection with the capturing, crating and shipping of wild animals from the National Parks of Canada, are credited to this account, against which payment of such expenses is charged.
- Q All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.
- R Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	13,798 61	8,570 52
Previous Years—Collectable	5,711 29	4,888 85
—Uncollectable	21,849 44	22,119 13
	<u>\$ 41,359 34</u>	<u>\$ 35,578 50</u>

A list of items of \$1,000 or over in Previous Years—Uncollectable was given on page W-34, in Public Accounts, 1950.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF RESOURCES AND DEVELOPMENT

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Young, H. A., Deputy Minister ...\$15,000 00			Herbert, C. H.	6,780 00	817 85
Jackson, C. W., Asst. Deputy Minister (Administration) ... 8,500 00			Holman, H. L.	5,760 00	979 73
Adams, A. C. L.	5,760 00		Hutchison, J. A.	5,520 00	523 47
Alcock, F. J.	7,320 00		Jenkins, J. H.	6,480 00	1,106 10
Alexander, J. B.	5,520 00		Koller, P. A.	5,580 00	
Baird, I. V. E.	5,208 00		LeCapelain, C. K. ...	6,180 00	
Baxter, A. J.	5,820 00		Lewis, H. F.	6,780 00	
Beall, H. W.	5,760 00	\$ 797 08	Lothian, W. F.	5,208 00	
Bender, F.	5,088 00		Low, H. R.	6,780 00	1,969 89
Bickerstaff, A.	5,268 00	753 85	Macdonald, D. A.	8,000 00	863 82
Brown, R. M.	6,180 00		Meikle, M.	5,580 00	
Cantley, J.	5,520 00	637 95	Miller, D. G.	5,208 00	
Childe, C. G.	5,088 00	779 23	Nason, W.	6,180 00	
Christie, K. J.	5,268 00	4,049 92	Nickerson, D. E.	5,208 00	{ 860 02 1,105 42*
Coleman, J. R. B.	5,700 00	524 90	Odell, R. K.	7,080 00	
Connors, W. M.	5,208 00		Peebles, A.	5,820 00	
Cory, T. L.	5,520 00		Perry, R. S.	5,520 00	
Craig, H. C.	5,880 00	2,203 53	Phelps, V. H.	5,208 00	
Cunningham, F. J. G. ...	6,180 00	688 00	Phinney, L. H.	6,000 00	1,323 26*
Dempster, G. H. L.	5,088 00	647 73	Porsild, A. E.	5,208 00	1,535 02
Dolan, D. L.	9,000 00	4,317 75	Ray, R. G.	5,208 00	602 36
Elliott, R. L.	5,472 00	1,534 91	Richards, J. P.	5,088 00	
Ellis, G. H.	6,780 00		Rivard, L.	6,480 00	
Fensom, K. G.	5,520 00	1,233 58	Robinson, H. S.	5,520 00	1,250 12
Fraser, F.	5,268 00		Russell, L. S.	6,180 00	529 20
Gardner, J. A. F.	5,208 00	523 99	Schwartz, H.	5,880 00	
Gibson, A. H.	6,000 00†	{ 1,165 18 1,164 12*	Seely, H. E.	5,760 00	
Gibson, R. A.	10,000 00		Sinclair, G. E. B.	7,080 00	
Greaves, C.	5,520 00		Sivertz, B. G.	6,480 00	
Guernsey, F. W.	5,520 00		Smart, J.	7,320 00	1,144 31
Hale, J. D.	5,208 00		Sylvestre, G.	6,120 00	
Harrison, J. D. B. ...	6,000 00		Tunstall, G.	6,480 00	1,472 69
Heaney, H. D.	5,208 00		Veness, J. C.	5,520 00	
			Wakefield, W. E.	5,520 00	
			Wimberley, A. C. ...	5,268 00	
			Wright, J. G.	6,480 00	675 57

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bailey, S. J.	\$ 906 72	Godfrey, W. E.	754 59	Parker, P. B.	783 05
Banfield, A. W. F. ..	912 15	Gollop, J. B.	1,647 33	Persoage, N. P.	620 07*
	733 04*	Hamm, B.	538 61	Place, I. C. M.	912 86
Bouchard, J. R. E. .	1,243 58*	Hand, R. T.	616 81*	Pouliotte, R. W. ...	1,380 85*
Bousfield, E. L.	1,375 84	Homulos, S.	888 00	Roy, C.	613 50
Brodie, P. J.	525 00*	Houghton, H. J.	620 96	Sedziak, H. P.	509 08
Brown, W. G.	521 00	Hyde, J. W.	1,415 91*	Slater, C. R.	587 85
Browne, J. C.	1,855 19	Keenleyside, H. L. .	534 17	Sloan, W. M.	1,272 43
Burton, J. W.	1,327 30	Leechman, J. D.	1,452 55	Soper, J. D.	967 21
Cameron, A. W.	581 62	Lemieux, J. L.	1,245 19	Stead, K. A.	877 14
Candy, R. H.	542 43	Lord, D. B.	745 43*	Steeves, R. J.	763 38
Cay, J. M.	826 63*	MacKay, R. H.	1,522 40	Stirrett, G. M.	975 99
Colls, D. G.	1,257 72	MacNeish, R. S.	1,508 29	Thomson, C. C.	582 18
Cooch, F. G.	955 46	McBride, C. F.	1,264 44	Tuck, G. L. M.	1,612 01
Creighton, H.	699 44	McCall, F. A.	1,167 55	Tuckman, H. L.	916 66
Cuerrier, J. P.	1,118 95	McCallum, H. A.	1,606 24	Webster, G. M.	1,265 92
deVoer, H. A.	553 89	McCowan, N. L.	776 85*	West, G. A.	774 68
Dines, J. D.	656 03	McKay, A. J.	1,248 36*	Williamson, J. C. B. .	523 88
Field, A. J.	544 50*	Munro, D. A.	924 84	Wilson, H. C.	614 94
Gibben, J. E.	978 50	Neufeld, N.	600 21	Yeomans, D. G.	1,819 05
Gilmour, W. M.	882 60	O'Brien, K. E.	505 92		

* Removal expenses.

† Northern allowance, applicable to the position rather than the individual, was also being paid to this employee under the Northern Allowance and Transportation Regulations.

ENGINEERING AND WATER RESOURCES BRANCH

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bishop, W. J.	\$ 5,268 00	\$ 2,224 85	McFarlane, W. T.	5,208 00	
Bissett, J. R.	5,268 00		Mitchell, J. H.	5,268 00	630 90
Bullock, R. M.	5,268 00		Noonan, W. F.	5,040 00	
Campbell, R. A.	7,500 00	963 80	Patterson, T. M.	5,760 00	1,539 29
Chisholm, K. G.	5,460 00		Perrie, W. W.	6,180 00	1,663 71
Cooper, R. H.	6,180 00				680 27*
Fenton, T. C.	5,085 00		Petursson, R. F.	5,208 00	2,392 23
Ferguson, A. D.	5,820 00		Pounder, J. A.	6,120 00	
Foures, G. H.	5,520 00		Scott, G. L.	5,520 00	651 22
Gauthier, J. P. R.	5,460 00		Strome, I. R.	6,480 00	
Gow, D. B.	5,880 00	785 95	Thompson, V. S.	7,080 00	
Gunn, A. S.	6,180 00	1,757 59	Wardle, J. M.	10,000 00	2,047 53
Hayne, H. L.	6,180 00	1,934 40	Warren, W. C.	5,268 00	974 05
Hoover, O. H.	5,880 00		Webb, C. E.	6,480 00	1,204 49
Hunt, W. H.	6,180 00	1,436 62	Weir, C. V. F.	7,320 00	845 09
Jennings, R. B.	6,480 00	2,129 52	Wilkins, A. G.	5,520 00	547 32
Leon, B.	6,180 00		Wilson, T. T.	6,180 00	746 97
Low, R. A.	6,900 00	598 99	Wood, G. H.	5,208 00	
Marr, N.	7,320 00	1,865 92	Woodman, H. J.	5,208 00	1,684 61
Marshall, I. M.	5,520 00	1,336 63	Youngman, W.	6,180 00	1,708 65
Maxwell, C.	6,780 00	881 15			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Almstrom, M. E. ...	\$ 915 21	Boyd, T. H.	581 16	Chalmers, H. M. ...	1,565 84
Barnetson, R. D. ...	544 75	Brawn, R. E.	1,009 88	Clark, E. M.	632 14
Blair, R. V.	981 78	Brown, B. E.	633 19	Clark, F.J.	858 98
Bowman, R. I.	770 32	Brunsdon, E. G. ...	540 42	Clarke, K. G.	1,284 86

Travelling expenses		Travelling expenses		Travelling expenses	
Coates, C. S.	578 60	Kimler, W. E.	721 73	Ross, R. R.	1,926 91
Cole, S. S. W.	905 01	Kosnar, V. G.	748 17	Sabourin, J. R.	1,374 94
Collier, E. P.	742 12	Lancaster, G. W.	2,028 25	Sampson, F.	1,064 80
Corbould, C. E. B. ..	661 95	Law, C. E.	1,054 43	Saunders, R. H.	1,492 56
Crossley, W. E.	957 68	Linton, J. G.	1,318 62	Sigurdson, B.	1,295 78
Douglas, B.	666 40	Litzenberger, A. J. H.	1,343 70*	Simms, D. M.	910 85
Dumont, E.	742 12	May, R. D.	876 32	Smith, T. F.	726 11
Garland, C. J.	884 05	Millican, J. A.	1,852 46	Starr, G. B.	1,008 16
Gifford, F. D.	1,960 25	Oltmann, G.	706 89	Storsater, O. J.	1,007 63
Greig, H. J.	1,294 39	Ozga, W. J.	964 98	Strickell, P. W.	574 27
Grey, D. G.	1,283 23	Penner, H.	719 19	Taylor, H.	855 00
Gurney, E. A.	1,122 38	Peters, H. F.	635 30	Thain, K.	2,004 62
Harry, R. M.	810 86	Peters, J. E.	840 41	Thomas, A. S.	634 62
Hawkins, L. M. E. ..	761 53	Roberts, S. O.	1,218 07*	Wallace, J. M.	621 54
Illington, J.	629 34	Robinson, N. P.	840 34	Wedlock, H. K.	619 08
Kerr, W. J.	528 98*			White, R. J.	1,103 33

* Removal expenses.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Armco Drainage & Metal Products of Canada Ltd., Guelph, Ont., \$37,585.85; The J. H. Ashdown Hardware Co. Limited, Winnipeg, \$28,565.25; The Bond Construction Company Limited, Edmonton, \$97,343.38; J. E. Bond, Kenora, Ont., \$58,408.76; Brewster Industries Ltd., Banff, Alta., \$11,165.74; W. A. Brewster, Banff, Alta., \$25,420.02; The British American Oil Company Limited, \$100,764.24; E. T. Brown, Calgary, Alta., \$25,658.91; Brunner, Mond Canada Sales, Limited, Montreal, \$20,280.32; Burns & Co. Limited, Calgary, Alta., \$40,628.70.

Caldwell Construction Co. Ltd., Fredericton, \$441,912.23; Calgary Power Ltd., Calgary, Alta., \$14,875.10; Canada Cement Company Limited, Calgary, Alta., \$30,681.85; Government of Canada—Department of National Defence, \$101,899; National Film Board, \$70,287.43; Northern Transportation Company (1947) Limited, \$20,555.06; Department of Public Printing and Stationery, \$509,611.02; Department of Public Works, \$351,229.94; Royal Canadian Mounted Police, \$13,827.81; Canada Wire and Cable Company Limited, Toronto, \$10,970.51; The Canadian Fairbanks-Morse Co. Limited, Montreal, \$21,886.48; Canadian General Electric Co. Limited, Toronto, \$10,806.05; Canadian Industries Limited, Montreal, \$37,690.84; Canadian National Railways, \$23,949.94; Canadian Pacific Air Lines Limited, Montreal, \$31,383.58; Canadian Pacific Railway Co., \$16,539.83; Canus Equipment Limited, Ottawa, \$28,366.57; Percy Carriere Automobiles, Ottawa, \$15,922.84; Cockfield, Brown & Co. Ltd., Montreal, \$608,377.25; The Coe Manufacturing Company, Painesville, Ohio, U.S.A., \$13,276.31; Crane Limited, Montreal, \$42,867.13; Geo. W. Crothers Limited, Leaside, Ont., \$10,822.85.

Dean Construction Company Ltd., Belle River, Ont., \$11,458.26; Dominion Bridge Company Limited, Montreal, \$17,555.02; Dunlop Tire & Rubber Goods Co. Ltd., \$14,392.84; Eastern Builders Ltd., Moncton, N.B., \$46,354.12; Excelsior Refineries Ltd., Edmonton, \$64,157.82; Ferguson Supply Alberta Limited, Calgary, Alta., \$17,283.03; Forano Limited, Plessisville, Que., \$21,724.16; Fundy Construction (Cape Breton) Ltd., Halifax, \$930,563.44; General Construction Company (Alberta) Limited, Lethbridge, Alta., \$62,624.98; Golden Motors, Golden, B.C., \$11,249.46; The Goodyear Tire & Rubber Co. of Canada Limited, \$17,304.71; Hamilton Bridge Company Limited, \$64,938; Hayward Lumber Co. Ltd., Edmonton, \$15,388.08; Hi-Way Refineries Limited, Regina, \$29,137.58; Horsnell Machine and Iron Works Limited, Fredericton, \$25,753.59; Hudson's Bay Company, Winnipeg, \$158,670.30; Hudson's Bay Vicariate Transport Ltd., Churchill, Man., \$17,991.56; The Hughes Owens Co. Limited, \$23,843.63; Husky Oil & Refining Ltd., Calgary, Alta., \$19,586.31; Interior Contracting Company, \$187,944.60; Industrial and Road Equipment Ltd., Calgary, Alta., \$19,586.31; Kramer Tractor Co. Ltd., Limited, Penticton, B.C., \$31,964.75; H. Kelly & Co. Ltd., Edmonton, \$22,385.30; Kramer Tractor Co. Ltd., Saskatoon, Sask., \$25,801.06; LaFrance Fire Engine and Foamite Limited, Toronto, \$10,678.24; Eric Larsen Ltd., Kamloops, B.C., \$7,459.41; Lounsbury Company Limited, Moncton, N.B., \$14,686.09; Lundy Fence Company Limited, Toronto, \$11,839.75.

Fred Mannix & Company Limited, Calgary, Alta., \$2,211,986.05; Marshall-Wells Limited, Calgary, Alta., \$83,311.06; McColl-Frontenac Oil Co. Ltd., Calgary, Alta., \$17,878.27; Metals Limited, Calgary, Alta., \$13,260.14; Modern Construction Ltd., Moncton, N.B., \$45,207.07; J. E. Morrison, Sydney, N.S., \$52,551.76; Province of Newfoundland, \$17,455.46; Chas. Niedner's Sons Limited, Coaticook, Que., \$18,883.12; North American Buildings Limited, Winnipeg, \$30,447.90; Northern Electric Company Limited, \$22,791.11; North Star Oil Limited, \$16,711.16; Nova Electric Ltd., North Vancouver, B.C., \$11,546.96; Pacific Diamond Drilling

Co. Ltd., Vancouver, \$32,549.41; J. K. Pearson, Calgary, Alta., \$14,729.07; Prefabricated Homes Company, Lachute, Que., \$28,223.25; Pulp & Paper Research Institute of Canada, Montreal, \$77,845.20; Robb Engineering Works Limited, Amherst, N.S., \$37,879.05; Rockefeller Center, Inc., New York, N.Y., U.S.A., \$11,777.31; M. F. Schurman Company Limited, Summerside, P.E.I., \$21,852.95; Shanahan's Limited, Vancouver, \$18,241.45; Shell Service Station, Jasper, Alta., \$21,541.40; Sicard, Inc., Montreal, \$35,534; Carl H. Smith, Harrow, Ont., \$11,211.20; Standard Gravel & Surfacing of Canada Limited, Calgary, Alta., \$1,316,215.22.

Territories Air Service Ltd., Edmonton, \$46,054.99; Trans-Canada Air Lines, \$19,945.29; Union Tractor and Equipment Co. Ltd., Calgary, Alta., \$24,008.40; Unwins Limited, Banff, Alta., \$11,025.20; Waterous Limited, Edmonton, \$15,037.78; Watson Jack & Company Ltd., Montreal, \$10,604.11; Edward Webb & Sons (Canada) Ltd., Toronto, \$12,166.86; W. C. Wells Construction Co. Ltd., Saskatoon, Sask., \$18,676; Westeel Products Limited, \$13,772.55; Western Construction & Lumber Co. Ltd., Edmonton, \$2,250,231.58; Western Grocers Limited, Winnipeg, \$30,937.20; Wilkinson & McClean Limited, Calgary, Alta., \$24,564.58; Yellowknife Airways Ltd., Edmonton, \$22,391.85; Government of the Yukon Territory, \$291,460.78.

It,
Auditor General of Canada.

I have examined the accounts of the Eastern Rockies Forest Conservation Board for the year ended March 31, 1951, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Board.

EASTERN ROCKIES FOREST CONSERVATION BOARD—Continued

Statement of Capital Disbursements, from inception to March 31, 1951, from funds provided by the Government of Canada (as authorized under Section 8 (1) of the Act), for the location and construction of forest improvements, the making of a forest inventory, reforestation, and such other works and services as the Board may consider necessary in that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River, as more definitely described in the appendix to the Act. The total expenditure is not to exceed \$6,300,000 during the six years ended March 31, 1954

	1950-51	To Date
Improvements and Works:		
New Construction—		
Roads and trails	795,628	2,304,925
Buildings	21,073	43,665
	<u>816,701</u>	<u>2,348,590</u>
Additions and Relocations—		
Roads and trails	1,604	53,590
Buildings		4,781
	<u>1,604</u>	<u>58,371</u>
Other Expenses—		
Range and watershed survey	21,111	30,398
Bow trunk location survey	21,795	21,795
Radio network	13,410	13,410
Stream gauging	7,787	12,676
Visibility mapping	2,087	5,668
Boundary survey	364	5,078
Miscellaneous improvements	3,376	3,438
Workmen's compensation, provision for	3,005	3,005
Film production	157	2,465
Radio survey		1,465
	<u>73,092</u>	<u>99,398</u>
Total—Improvements and Works	<u>891,397</u>	<u>2,506,359</u>
Moveable Equipment:		
Tractors and heavy equipment	988	130,888
Cars and trucks	12,506	81,989
Forestry equipment	4,549	49,700
Camp and miscellaneous equipment	7,321	23,791
Radio equipment	16,849	21,076
Office furniture and equipment	166	2,569
Livestock	80	80
	<u>42,459</u>	<u>310,093</u>
Additions to (<i>reductions in</i>) Stores and other Inventories:		
Construction materials and supplies	17,837	87,473
Loose tools and small equipment	2,385	6,663
	<u>15,452</u>	<u>94,136</u>
Total Disbursements	<u>\$ 918,404</u>	<u>\$ 2,910,588</u>

EASTERN ROCKIES FOREST CONSERVATION BOARD—Continued

Statement of Disbursements for Forest Maintenance, Protection and Management
for the year ended March 31, 1951

	Total	Disbursed by	
		The Board	The Province
Maintenance Expenses:			
Salaries	191,497	44,822	146,675
Automotive expense	16,239	4,126	12,113
Travel	6,868	1,882	4,986
Workmen's compensation	5,308	3,127	2,181
Wages	5,052	1,330	3,722
Rental	4,636	3,600	1,036
Repairs and replacements (other than motor vehicles)	4,245	1,145	3,100
Printing, stationery and office supplies	3,281	2,654	627
Provision for retirement fund	1,772	1,772	
Miscellaneous supplies and expenses	1,507		1,507
Telegrams and telephones	1,365	635	730
Postage and excise	993	262	731
Camp supplies	579		579
Uniforms for forest rangers	479		479
Freight express and cartage	446	109	337
Other expenses	1,254	658	596
Interest earned on deposit with W.C. Board	65	65	
Interest recovered on retirement fund deposit refunded	18	18	
	<u>245,438</u>	<u>66,039</u>	<u>179,399</u>
Fixed Assets—Moveable Equipment:			
Cars and trucks	7,202	3,480	3,722
Forestry equipment	438	383	55
Camp and miscellaneous equipment	719	712	7
Office furniture and equipment	697	351	346
Engineering equipment	322	322	
	<u>9,378</u>	<u>5,248</u>	<u>4,130</u>
Other Disbursements:			
Increased inventory of loose tools and small equipment	832	630	202
Prepaid expenses	1,199	169	1,030
	<u>2,031</u>	<u>799</u>	<u>1,232</u>
Total Disbursements	<u>256,847</u>	<u>72,086</u>	<u>184,761</u>
Deduct: Portion of advance of \$5,000 made to the Province in 1949-50, now accounted for	<u>2,303</u>	<u>2,303</u>	
Net Disbursements	<u>\$ 254,544</u>	<u>\$ 69,783</u>	<u>\$ 184,761</u>
Contributable by:			
The Province of Alberta—as required by Section 8 (b) of the Schedule to the Act, being the amount derived by the Province from the surface rights in the area under jurisdiction of the Board			237,505
Government of Canada—by Vote 389			17,039
Total			<u>\$ 254,544</u>

NOTES: Surface rights' revenues of the fiscal years 1948-49 and 1949-50 of \$40,445, not previously reported, were remitted by the Province to the Dominion during the year.

By Section 1 (5) of the Schedule to the Act, the remuneration and expenses of the members of the Board are paid by the Government by whom each is respectively appointed; such expenses are, therefore, not included above.

EASTERN ROCKIES FOREST CONSERVATION BOARD—*Concluded*

Statement of Proprietary Equity for the year ended March 31, 1951

	Total	Disbursed by	
		The Board	The Province
Balance as at April 1, 1950			1,996,577
Increments on Capital Account:			
Disbursements, per Schedule I	918,404		
Less, Write-offs during the year in respect of items retired, destroyed or lost	780		
		917,624	
Increments on Maintenance Account:			
Disbursements, per Schedule II—			
Moveable equipment	9,378		
Other disbursements	2,031		
	11,409		
Less, Write-offs during the year in respect of items retired, destroyed or lost	3,513		
		7,896	
			925,520
			2,922,097
<i>Deduct:</i>			
Provision for depreciation of fixed assets, for the year		67,503	
Portion of advance of \$5,000 made to the Province in 1949-50, accounted for per Schedule II		2,303	
			69,806
Balance as at March 31, 1951, transferred to Balance Sheet			\$ 2,852,291

SCHEDULE IV

Fixed Assets—Moveable Equipment as at March 31, 1951

	Book Value—cost, as at March 31, 1951			Provision for Depreciation to March 31, 1951		Depreciated Value
	For maintenance purposes	For capital purposes	Total	Rate per cent	Amount	
Moveable Equipment—						
Tractors and heavy equipment....	243	130,888	131,131	20	66,232	64,899
Cars and trucks.....	47,640	81,989	129,629	20	64,749	64,880
Forestry equipment.....	9,877	49,700	59,577	10	12,509	47,068
*Equipment taken over from the Province.....		26,660	26,660	nil	**479	26,181
Camp and miscellaneous equipment.....	9,242	23,791	33,033	10	7,055	25,978
Radio equipment.....		21,076	21,076	20	5,906	15,170
Office furniture and equipment.....	6,533	2,569	9,102	10	2,391	6,711
Engineering equipment.....	8,977		8,977	10	2,538	6,439
Livestock.....		80	80	10	8	72
Columbia Ice Fields Gauge House....	587		587	10	176	411
Totals.....	\$ 83,099	\$ 336,753	\$ 419,852		\$ 162,043	\$ 257,809

NOTES:

* Entered at depreciated value as at April 1, 1948.

** Excess of amount realized over book value of equipment sold.

Appendix 2

NATIONAL BATTLEFIELDS COMMISSION

(CONSTITUTED UNDER "AN ACT RESPECTING THE BATTLEFIELDS AT QUEBEC, 1908")

Statement of Assets and Liabilities as at March 31, 1951

ASSETS		LIABILITIES AND PROPRIETARY EQUITY	
Cash in Bank, per Schedule III.....	23,389	Liabilities	2,843
Investment, Government of Canada Bond (market value \$4,925), at par.....	5,000	Accounts Payable and Accrued Charges.....	
Inventories, at cost:		Proprietary Equity	1,301,684
Materials, supplies and spare parts.....	12,997	Amount as at April 1, 1950.....	1,016
Nursery stock and fertilizers.....	387	Add—Prior years' depreciation adjustments.....	
Tools.....	3,570		1,302,680
Prepaid Insurance.....	16,854	Decrement during the year:	
Fixed Assets, at book value less depreciation, per Schedule IV.....	66	Excess of expenditure over income, per Schedule I.....	2,440
	1,255,218	Provision for depreciation of fixed assets.....	4,199
			6,639
		Less—Value of fixed assets acquired, per Schedule I.....	243
			6,396
		Reserved for fire and accident insurance.....	1,500
			1,297,784
			\$ 1,300,627
			\$ 1,300,627

Certified Correct.

LUCIEN PACAUD,
Secretary.

Approved on behalf of the Commission.

L. J. ADJUTOR AMYOT,
*Chairman.*WATSON SELLAR,
Auditor General of Canada.

I have examined the accounts of the National Battlefields Commission for the year ended March 31, 1951, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

NATIONAL BATTLEFIELDS COMMISSION—*Continued*

Statement of Income and Expenditure for the year ended March 31, 1951

	Expenditures	Estimates	Under- (over-) Expenditures
Income			
Government of Canada:			
Statutory Grant—to provide for the general purposes of the Commission—as authorized by Section 8 of "An Act Respecting the National Battlefields at Quebec", as amended			100,000
Other Income:			
Interest		381	
Sundry		716	
			1,097
			101,097
Expenditure			
Expenditure, chargeable against the Statutory Grant and other resources of the Commission:			
Financed from 1950-51 Grant, etc., per Schedule II			
Administration	11,651		
Maintenance	88,112		
Fixed assets	243		
		100,006	
Financed from prior years' Grants, etc.			
Expired insurance premiums	668		
Reduction in the opening—as compared with the closing inventory, being the excess value of stores consumption during the year over purchases	803		
		1,471	
			101,477
Payment of a donation received by the Commission in 1948-49, from the Soldiers' War Memorial Committee of Quebec, to the ex-commanding officers of the Royal 22nd Regiment towards the cost of publishing a history of the said Regiment, as authorized by Vote 604, 1950-51		2,060	
			103,537
Excess of Expenditure over Income, transferred to Balance Sheet			\$ 2,440

SCHEDULE II

NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Expenditures for the year ended March 31, 1951, as compared with the estimates for the year, as approved by the Governor in Council by P.C. 62/3393 of July 13, 1950

	Expenditures	Estimates	Under- (over-) Expenditures
Administration:			
Salaries	7,988	7,800	188
Office supplies and expenses—			
Legal and professional services	1,686		
Office maintenance	780		
Telephone and telegraph	349		
Office heating	313		
Other	278		
	3,406	1,800	1,606
General expenses	257	400	143
	11,651	10,000	1,651
Maintenance:			
Salaries and wages	69,535	70,000	465
Stores purchased—			
Materials, supplies and spare parts	3,696	6,000	2,304
Tools	353	400	47
Nursery stock and fertilizers	837	1,000	163
Park lighting	4,834	4,500	334
Workmen's compensation	753	700	53
Unemployment insurance	379	400	21
Snow removal	1,174	1,200	26
General supplies and expenses—			
Heating	2,820		
Tree service	1,326		
Other	905		
	5,051	9,000	3,949
Insurance (reserved for fire and accident insurance)	1,500	1,500	
	88,112	94,700	6,588
Fixed Assets:			
Land (survey fees)	243		243
Totals	\$ 100,006	\$ 104,700	\$ 4,694

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

Summary of Receipts and Disbursements for the year ended March 31, 1951

	Total	General Account	Land Account	Fire and Accident Insurance Fund
Cash in Bank at April 1, 1950	19,803	4,417	15,386	
Receipts:				
Income, per Schedule I	101,097	99,216	381	1,500
Prior year's account receivable	200	200		
Refunds of expenditures	195	195		
	121,295	104,028	15,767	1,500
Disbursements as detailed below	97,906	97,792	114	
Cash in Bank at March 31, 1951	\$ 23,389	\$ 6,236	\$ 15,653	\$ 1,500

DISBURSEMENTS

Expenditures chargeable against 1950-51 Statutory Grant, etc., per Schedule I		100,006		
Deduct:				
Accounts payable at March 31, 1951	2,843			
Reserved for fire and accident insurance	1,500			
	4,343			
Less—refund received, applied in reduction of wage expenditures	183		4,160	95,846
Payment as authorized by Vote 604, 1950-51, per Schedule I				2,060
Total Disbursements				\$ 97,906

SCHEDULE IV

Statement of Fixed Assets as at March 31, 1951

Description	Additions, less retirements, during the year	Total book value	Provision for depreciation to date	Depreciated value
Land	243	562,220		562,220
Roads and driveways		475,425		475,425
General grading		120,836		120,836
Park equipment		57,644		57,644
Buildings		56,817	22,726	34,091
Machinery		10,070	6,788	3,282
Automotive equipment		9,617	8,841	776
Office furniture and fixtures		2,654	1,710	944
Totals	\$ 243	\$ 1,295,283	\$ 40,065	\$ 1,255,218

Appendix 3

NORTHWEST TERRITORIES POWER COMMISSION

(ESTABLISHED UNDER THE NORTHWEST TERRITORIES POWER COMMISSION ACT)

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	563,557	Liabilities	
Accounts Receivable.....	94,463	Accounts Payable and Accrued Charges.....	42,207
Inventories—Food, as certified by the Management, at cost.....	3,566	Salaries and Wages.....	3,735
Security Deposits—per contra:		Security Deposits—per contra:	86,600
Cash in bank.....	1,850	Construction contractors.....	75,250
Securities.....	160,000	Consumers.....	161,850
			207,793
Prepaid Insurance.....	161,850		
	2,335	Capital	
Fixed Assets:		Government of Canada:	
Power plants, distribution systems, construction plant, general plant and capital works under construction, at cost.....	4,795,763	Advances received on Capital Account, under authority of s. 17(1) of the Act, repayable within 20 years with interest at 3½% p.a. (including \$110,000 repayable as at March 31, 1951).....	5,178,254
Deduct—Changes against income for amortization of debt, in lieu of provision for depreciation and obsolescence.....	185,000		
	4,610,763	Surplus:	
		Balance as at April 1, 1950.....	39,444
		Net revenue for the year, per Schedule 1.....	121,073
		Deduct—Provision for amortization of debt.....	110,000
			11,073
			50,517
			5,228,771
			\$5,436,504

NOTE: Details of assets and liabilities, according to locations, are provided in Schedule V.

Certified Correct.

A. D. WYMBIS,
Accountant.

Approved.

J. M. WARDLE,
Chairman.

I have examined the accounts of the Northwest Territories Power Commission for the year ended March 31, 1951, and have obtained all the information and explanations I have required. Subject to the sufficiency or otherwise of the charges against revenue for amortization of debt to meet requirements arising from depreciation and obsolescence, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

J. HOPKINSON,
Assistant Auditor General of Canada.

NORTHWEST TERRITORIES POWER COMMISSION—Continued

Statement of Income and Expenses for the year ended March 31, 1951

	Total	Snare River Plant	Fort Smith Plant
Income			
Sales of power—			
Mines	292,341	292,341	
Commercial	36,421	31,305	5,116
Sales of lighting—			
Commercial	15,085		15,085
Domestic	6,545		6,545
Municipal	150		150
Connection charges	471		471
Rents—			
Staff house	1,055	1,055	
Cottages	1,098	1,098	
Construction equipment	377	377	
Interest	154	60	94
Total Income	353,697	326,236	27,461
Expenses			
Operating, per Schedule II	57,324	46,069	11,255
Maintenance, per Schedule III	11,992	11,661	331
Administrative and general, per Schedule IV	20,838	19,994	844
Interest	141,875	141,875	
Cash discounts on power and light accounts	595		595
Total Expenses	232,624	219,599	13,025
Net Revenue for the year, before providing for retirement of debt, per Balance Sheet	\$ 121,073	\$ 106,637	\$ 14,436

SCHEDULE II

Statement of Operating Expenses for the year ended March 31, 1951

	Total	Snare River Plant	Fort Smith Plant
Salaries and wages	43,826	39,876	3,950
Employer's contributions to employees' welfare schemes—			
Superannuation Fund, net	211	28	237
Unemployment insurance	307	272	35
Workmen's compensation	663	600	63
Hospitalization	308	308	
Medical services	69	69	
Diesel oil	6,696		6,696
Aircraft—Norseman C.F.—P.A.B.	2,118	2,118	
Charter of aircraft	1,371	1,371	
Trucks, tractors, snowmobile, boat, etc.	282	282	
Lubricating oil	205		205
Supplies	1,175	1,109	66
Miscellaneous	93	90	3
Totals	\$ 57,324	\$ 46,069	\$ 11,255
Distributed as follows:			
Production of power	47,538	36,283	11,255
Transmission lines	6,015	6,015	
General plant	3,771	3,771	
Totals	\$ 57,324	\$ 46,069	\$ 11,255

SCHEDULE III

NORTHWEST TERRITORIES POWER COMMISSION—Continued

Statement of Maintenance Expenses for the year ended March 31, 1951

	Total	Snare River Plant	Fort Smith Plant
Aircraft Norseman C.F.—P.A.B.	5,889	5,889	
Conductors and insulators	1,528	1,528	
Insurance	892	600	292
Transportation equipment	647	647	
Turbines	603	603	
Transformers and meters	575	575	
Furniture and fixtures	300	300	
Poles and fixtures	284	284	
Construction equipment	145	145	
Generators	138	138	
Communication systems	134	134	
Reservoirs, dams and waterways	119	119	
Structures and improvements	108	108	
Sub-stations	62	62	
Engines	27		27
Accessory electrical equipment	22	11	11
Miscellaneous power plant equipment	249	248	1
Miscellaneous	270	270	
Totals	\$ 11,992	\$ 11,661	\$ 331
Distributed as follows:			
Production of power	1,454	1,123	331
Transmission lines	2,614	2,614	
General plant	7,924	7,924	
Totals	\$ 11,992	\$ 11,661	\$ 331

SCHEDULE IV

Statement of Administrative and General Expenses for the year ended March 31, 1951

	Total	Snare River Plant	Fort Smith Plant
Salaries—executives and officers	5,944	5,595	349
Salaries and wages	1,475	1,411	64
Employer's contributions to employees' welfare schemes—			
Superannuation Fund, net	372	349	23
Unemployment insurance	37	35	2
Workmen's compensation	105	99	6
Hospitalization	14	14	
Medical services	3	3	
Travel expense	4,654	4,625	29
Freight and express	476	474	2
Stationery and office supplies	500	277	223
Telephone and telegraph	269	269	
Postage	209	127	82
Special services	100	100	
Miscellaneous	1,047	983	64
Boarding house—excess of food costs over recoveries of \$3,283	5,633	5,633	
Totals	\$ 20,838	\$ 19,994	\$ 844

NOTE: Not included among the expenses above are the costs of certain services and accommodation at Ottawa which are provided to the Commission without charge; they include (a) the Comptroller of the Treasury's accounting services and (b) administrative office accommodation.

NORTHWEST TERRITORIES POWER COMMISSION—*Concluded*

Statement of Assets and Liabilities according to Location as at March 31, 1951

	Total	Snare River Plant	Fort Smith Plant	Mayo River Project	Hay River Project
Assets					
Cash on hand and in bank	563,587	58,724	12,857	491,823	183
Accounts receivable	94,463	89,688	4,775		
Inventories	3,566	3,566			
Security deposits—					
Cash in bank	1,850		250	1,600	
Securities	160,000	50,000		110,000	
Prepaid insurance	2,335	2,335			
Inter-plant loan			4,800		4,800
Fixed assets, as summarized below	4,610,763	4,430,037	133,016	42,998	4,712
Total Assets	\$ 5,436,564	\$ 4,634,350	\$ 155,698	\$ 646,421	\$ 95
Liabilities					
Accounts payable and accrued charges	42,207	4,994	2,297	34,821	95
Salaries and wages	3,736	3,275	461		
Security deposits, per contra—					
Construction contractors	86,600			86,600	
Consumers	75,250	50,000	250	25,000	
Total Liabilities	207,793	58,269	3,008	146,421	95
Capital					
Government of Canada:					
Advances for Capital Account	5,178,254	4,540,000*	138,254	500,000	
Surplus:					
Opening balance as at April 1, 1950 ..	39,444	39,444			
Net revenue for the year, per					
Schedule I	121,073	106,637	14,436		
Provision for amortization of debt ..	110,000	110,000			
Total Capital	5,228,771	4,576,081	152,690	500,000	
Total Liabilities and Capital ...	\$ 5,436,564	\$ 4,634,350	\$ 155,698	\$ 646,421	\$ 95
SUMMARY OF FIXED ASSETS					
Production plant	2,572,360	2,478,546	93,814		
Transmission plant	1,356,532	1,356,532			
Interconnecting transmission line	37,492	37,492			
General plant	498,466	497,533	933		
Construction plant	244,934	244,934			
Distribution plant	38,269		38,269		
Capital works under construction	47,710			42,998	4,712
Total Fixed Assets	4,795,763	4,615,037	133,016	42,998	4,712
Deduct—Charges against income for					
 amortization of debt in lieu of provi-					
 sion for depreciation and obsolescence	185,000	185,000			
Totals	\$ 4,610,763	\$ 4,430,037	\$ 133,016	\$ 42,998	\$ 4,712

NOTE: * This includes \$110,000 repayable as at March 31, 1951.

NATIONAL FILM BOARD

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—		
Ordinary		2,307,804 61
Revenues—		
Ordinary	36,598 14	
Special Receipts and Other Credits	246,753 61	
		<u>283,351 75</u>
Net Charge		<u>\$2,024,452 86</u>

NOTE.—Revenues are shown on page W-57 and Open Accounts on page W-58 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
B—NATIONAL FILM BOARD					
W-56	401/ 773/	Administration, Production and Distribution of Films and Other Visual Materials, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires.....			
		Less: Transferred to Department of Trade and Commerce.....			
			14,170 05		
			2,185,380 95	2,185,380 95	} 2,101,915 46
			124,204 00	122,423 66	
W-57	402/ 774/	Acquisition of Equipment.....			
		Expenditures: from Appropriations not required for 1950-51.....			20,939 00
			<u>\$ 2,309,584 95</u>	<u>\$ 2,307,804 61</u>	<u>\$ 2,122,854 46</u>

Votes 401 and 773 (and allotment from Vote 104, Department of Finance) Administration, Production and Distribution of Films and Other Visual Materials, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires

	Estimates	Allotments	Expenditures
<i>Administration</i>			
Salaries	291,550 00		
Allotted from Vote 104, Salaries, etc.	8,667 00		
	300,217 00		
Telephones, Telegrams and Postage	3,000 00		
Freight and Express	500 00		
Printing, Stationery and Office Equipment	5,500 00		
Travelling Expenses	6,000 00		
Repairs and Upkeep of Equipment	2,000 00		
Supplies	2,000 00		
Sundries	800 00		
	320,017 00	326,365 00	326,365 00
<i>Production of Films</i>			
Allotted from Vote 104, Salaries, etc.	10,584 00		
Films for Theatrical Distribution—			
English	120,000 00		
French	120,000 00		
Films for Non-theatrical Distribution—			
Films for English and French Programs	260,500 00		
Newsreels Program	85,000 00		
Adaptation and Revision of Existing Films into Other Languages and Lengths for Further Distribution—			
French and English Language Versions	60,000 00		
Foreign Language Versions	35,000 00		
Films for Distribution Through Television	30,000 00		
General—			
Music Department	25,000 00		
Library	40,000 00		
Technical Services	30,000 00		
	816,084 00	807,839 00	807,839 00
<i>Distribution of Films</i>			
Allotted from Vote 104, Salaries, etc.	7,129 00		
Distribution Administration	82,879 00		
Canadian Non-theatrical (including Canadian Regional Offices and Circuits)	598,590 00		
Theatrical Distribution	20,250 00		
International Distribution (including United States Distribution and Offices)	164,213 00		
Catalogues and Other Informational Materials	59,180 00		
	932,241 00	944,808 00	944,808 00
<i>Production and Distribution of Other Visual Materials</i>			
Allotted from Vote 104, Salaries, etc.	2,234 00		
Graphics Administration, including Library	28,475 00		
Photo Services	56,000 00		
Filmstrips	15,000 00		
Displays, Posters and Publication Design	29,500 00		
Less—Amount Transferred to Department of Trade and Commerce (T.B. 398313, Dec. 1, 1950)	14,170 05		
	15,329 95		
	117,038 95	106,368 95	106,368 95
	\$2,185,380 95	\$2,185,380 95	\$2,185,380 95

For the period ending October 13, 1950, expenditures pertaining to administration and distribution were charged directly to this vote, while those for production were charged initially to a Revolving Fund Account and transferred periodically. Recoverable advances for working capital purposes totalling \$150,000 were provided for this account by Treasury Board from Department of Finance Vote 101. The advances were subsequently cancelled.

Beginning with October 14, all expenditures of the Board were charged initially to the National Film Board Operating Account in accordance with the provisions of the National Film Act, c. 44, 1950, and subsequently transferred hereto.

Details of the expenditures in the above account will be found under Open Accounts further on in this section.

P.C. 4791, October 4, 1950, authorized the transfer of the Display Division to the Department of Trade and Commerce. The balance of the amount available for that Division as at October 1, 1950 was \$14,170.05 and was transferred to that Department by T.B. 398313, December 1, 1950.

Votes 402 and 774	Acquisition of Equipment.....	124,204 00
	Expenditures.....	\$ 122,423 66

This vote was provided for the purchase of camera and projection equipment, sound and recording machines, office appliances, etc.

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Proceeds from Sales	21,558 40	58,488 82
B Services and Service Fees	9,636 76	43,844 23
C Refunds of Previous Years' Expenditure	1,621 74	3,198 63
D Miscellaneous	3,781 24	9,441 97
Total Ordinary	36,598 14	114,973 65
Special Receipts and Other Credits—		
E Write-up from Consolidated Deficit Account of Current Assets acquired from Previous Years' Expenditure	246,753 61	174 80
Grand Total	\$ 283,351 75	\$ 115,148 45

NOTE.—Revenues for the fiscal year 1950-51 were for the period ending October 13, 1950 only; those received subsequent to that date were credited to the National Film Board Operating Account.

Details

Ordinary Revenue—	
A Proceeds from Sales: Still prints, \$1,138.65; film prints and filmstrips, \$19,755.64; miscellaneous, \$664.11	21,558 40
B Services and Service Fees	9,636 76
C Refunds of Previous Years' Expenditure	1,621 74
D Miscellaneous	3,781 24
Total Ordinary	36,598 14
Special Receipts and Other Credits—	
E Write-up from Consolidated Deficit Account of Current Assets acquired from previous years' expenditure, as authorized by the National Film Act, 1950, section 18 (6). (After allowing for a credit of \$26,466.87 to remain in suspense to cover obsolete, outdated and surplus inventories which had not been disposed of as at March 31, 1951)	246,753 61
Grand Total	\$ 283,351 75

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

OPEN ACCOUNTS

Note.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[1] Cash and Other Current Assets				
(c) Working Capital Advances				
(i) Departmental—				
A National Film Board Operating Account		\$2,100,664 67	\$1,835,963 76	\$ 264,700 91
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) Outstanding Cheques and Warrants—				
B Outstanding Imprest Account Cheques—				
National Film Board			2 95	2 95
[11] Deposit and Trust Accounts				
(c) Miscellaneous—				
C Prepayment on Film Activities	2,592 62	195 30	195 30	2,592 62
[14] Sundry Suspense Accounts				
(c) Miscellaneous—				
D Unclaimed Cheques Suspense—				
National Film Board	8 08			8 08
E National Film Board—				
Suspense		282,215 70	308,740 75	26,525 05
	8 08	282,215 70	308,740 75	26,533 13
	\$ 2,600 70	\$ 282,411 00	\$ 308,939 00	\$ 29,128 70

A Section 18 of the National Film Act, 1950, c. 44, 1950, provides for the establishment of an account in the Consolidated Revenue Fund for the purposes of this Act to be known as the National Film Board Operating Account. Credits to this account consist of all moneys received by the Receiver General in respect of operations of the Board and amounts transferred from appropriations of the Board and other Departments. Debits are expenditures by the Board as specified in the Act. An amount equal to the total value of the inventory and accounts receivable of the Board is to be debited against the account upon the coming into force of the Act. The debit balance in the account shall not at any time exceed \$700,000 or such lesser amount as may be fixed by Treasury Board.

Subsection (5) directs that "At the end of each fiscal year the value of the inventory of the Board and accounts receivable of the Board shall be determined in accordance with regulations to be made by the Governor in Council, and if such value, added to the receipts shown in the Account, exceeds the total of expenditures shown in the Account and liabilities in respect of operations of the Board then due and payable, an amount equal to the excess shall be transferred to the Consolidated Revenue Fund as revenue, but if the value is less no amount may be credited to the Account to meet the deficiency except pursuant to an appropriation by Parliament for that purpose".

As the financial statements of the Board were not available before the books of the year were finally closed, the amount representing the balance of surplus due the Receiver General as shown on the Balance Sheet of the Board will be transferred to Revenue in 1951-52.

The following details are for the fiscal year and include transactions through the Annual Revolving Fund which was in operation prior to the establishment of this account.

Inventories and accounts receivable charged to account as per

National Film Act, 1950, after certain adjustments 271,675 14

Expenditures—

Salaries and wages	1,633,295 21
Allowances	12,257 66
Fees of actors, writers, commentators, etc.	199,583 94
Travel and removal expenses	226,323 04
Freight, express and cartage	40,217 17

DEPARTMENT OF RESOURCES AND DEVELOPMENT

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Postage	7,783 17	
Telephones, telegrams and other communication services	20,915 12	
Printing of annual reports and other publications	8,178 08	
Films, displays, advertising, etc.	91,789 05	
Office stationery, supplies, equipment and furnishings	45,190 61	
Materials and supplies	528,630 04	
Buildings and works, including land—		
Repairs and upkeep	33 60	
Rentals	15,578 23	
Equipment—		
Acquisition	5,632 15	
Repairs and upkeep	12,948 75	
Rentals	15,399 73	
Electricity and power	887 47	
Contributions to Canadian Film Awards (P.C. 130/4422, September 15, 1950)	150 00	
All other expenditures	11,933 10	
		<u>2,876,726 12</u>
		<u>3,148,401 20</u>
<i>Less—</i>		
Transfers to Appropriations		
Administration	326,365 00	
Production of Films	807,839 00	
Distribution of Films	944,808 00	
Production and Distribution of Other Visual Materials	106,368 95	
Equipment	2,344 55	
		<u>2,187,725 50</u>
Cash Recoveries	695,974 85	
		<u>2,883,700 35</u>
		<u>\$ 264,700 91</u>

The Balance Sheet as at March 31, 1951, as approved by the Chairman of the Board, together with a statement of operations for the fiscal year will be found as an Appendix to this section.

A reconciliation of the closing balance in the above Open Account with the amount shown in the Balance Sheet as Government of Canada Advances follows:

Open Account—Balance March 31, 1951		264,700 91
Add: Travel advances and bank deposits transferred to 1951-52	10,410 14	
Entry to be made in 1951-52 in respect of assets charged to the Account at October 14, 1950	3,995 15	
		<u>14,405 29</u>
Balance Sheet—Government of Canada Advances		<u>\$ 279,106 20</u>

As at March 31, 1951, there were 533 salaried employees being paid from this account, of whom 11 were permanent and 522 temporary.

Fees of \$500 or over were paid to: L. Applebaum, Toronto, \$1,000; G. Arthur, Montreal, \$610; H. Bergeron, Hull, Que., \$505; G. Berthiaume, Montreal, \$555; O. H. Borradaile, Chilliwack, B.C., \$4,820; G. Budner, Toronto, \$1,075; N. Chotem, Pointe Claire, Que., \$675; G. Crabtree, Rockcliffe, Ont., \$937.50; P. J. Davies, London, Eng., \$1,392.82; A. Duncan, Ottawa, \$1,585.23; Eastern Townships Committee for Adult Education, Lennoxville, Que., \$1,120; M. Ferguson, Toronto, \$570; M. Gignac, Toronto, \$520; L. Greene, Toronto, \$1,075; K. Heeley-Ray, London, Eng., \$2,283.94; G. Hewelcke, Ottawa, \$750; L. A. Kelley, Ottawa, \$684; R. Kronold, Montreal, \$746; S. Lambourne, London, Eng., \$664.61; R. Lank, Montreal, \$520; N. W. Lodge, Guelph, Ont., \$684; J. Mallet, Toronto, \$600; A. Martin, Ottawa, \$954; A. Munro, Montreal, \$875; F. E. Murphy, Halifax, \$600; Province of New Brunswick, Department of Education, \$1,380; J. P. Nohet, Montreal, \$760; Ontario Agricultural College, Guelph, Ont., \$576; J. Palardy, Montreal, \$1,175; J. Pelletier, Montreal, \$1,660; L. Peterson, Toronto, \$800; A. Price, Cyrville, Ont., \$4,870.38; Province of Prince Edward Island, Department of Education, \$2,950; N. Rasmussen, New York, N.Y., U.S.A., \$3,000; B. Salt, London, Eng., \$996.66; Province of Saskatchewan, Department of Education, \$3,840; L. S. Sinclair, Toronto, \$750; M. Sardin, Buffalo, N.Y., U.S.A., \$500; C. Tapscott, Toronto, \$900; J. Valin, St. Augustin, Que., \$500; L. Villeneuve, Montreal, \$570; N. Watson, Toronto, \$742.95.

Travelling expenses of \$500 or over to those serving on a fee basis were paid to L. Applebaum, \$845.68; O. H. Borradaile, \$1,699.85; P. J. Davies, \$562.19; K. Heeley-Ray, \$813.96; R. J. Hickey, \$825.97; B. Salt, \$908.99; J. Schull, \$532.02.

The value of work completed, services rendered and supplies furnished during the year for which billings were made amounted to \$691,393.22. Such billings, which are detailed where the amount was \$1,000 or over, were for the accounts of the following:

Federal Government Departments and Agencies—

Agriculture, \$43,631.68; Bank of Canada, \$1,937.79; Canadian Broadcasting Corporation, \$1,516.22; Canadian Commercial Corporation, \$1,335.82; Central Mortgage and Housing Corporation, \$3,144.24; Citizenship and Immigration, \$12,707.97; External Affairs, \$11,350.37; Federal District Commission, \$6,780.10; Fisheries, \$21,488.61; Labour, \$53,250.47; Library of Parliament, \$1,087.06; Mines and Technical Surveys, \$1,172.87; National Defence, \$119,303.12; National Gallery of Canada, \$3,457.35; National Health and Welfare, \$91,643.22; National Research Council, \$1,177.98; Post Office, \$7,128.18; Public Printing and Stationery, \$2,864.01; Public Works, \$3,693.07; Resources and Development, \$77,731.92; Trade and Commerce, \$25,814.58; Transport, \$2,609.18; Veterans Affairs, \$3,812.23 498,638 04

Others—

Province of Alberta, \$3,521.12; Aluminum Company of Canada, \$1,140.17; Province of British Columbia, \$41,833.91; Bruce County Film Council, Walkerton, Ont., \$1,475.51; Columbia Pictures of Canada Limited, Toronto, \$11,743.93; Crawley Films Limited, Ottawa, \$2,386.12; Wm. M. Dennis Film Libraries, Los Angeles, Cal., U.S.A., \$2,468.35; Encyclopaedia Britannica Films, Wilmette, Ill., U.S.A., \$2,619.59; Government of India, New Delhi, \$1,564.87; International Film Bureau, Inc., Chicago, Ill., U.S.A., \$2,487.30; International Film Distributors, London, Eng., \$4,194.68; London Public Library, London, Ontario, \$1,635.69; McGraw Hill Text Film Department, New York, N.Y., U.S.A., \$1,076.72; Montreal City, Purchasing Department, Montreal, \$2,015.57; Province of New Brunswick, \$1,694.82; New York State Department of Health, New York, N.Y., U.S.A., \$1,417.50; New Zealand National Film Library, Wellington, N.Z., \$6,958.36; Province of Ontario, \$5,440.50; Pennsylvania State College, State College, Pa., U.S.A., \$1,585.20; Province of Saskatchewan, \$1,050.65; Henri Louis Schwartz, La Chaux de Fonds, Switzerland, \$1,119.88; Times Television Corporation, New York, N.Y., U.S.A., \$9,047.73; Toronto Board of Education, Toronto, \$2,053.41; York Township Board of Education, Toronto, \$1,057.50; miscellaneous, \$81,166.10 192,755 18

\$ 691,393 22

- B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- C Credits represent moneys paid to the National Film Board for services to be performed in connection with the production and distribution of films.
- D All cheques, except those drawn against Open Accounts, which remained undelivered six months subsequent to date of issue are credited to this account pending claims therefor.
- E The credit balance consists of an amount of \$26,466.87 representing the book value of surplus and obsolete material charged to the National Film Board Operating Account, which had not been disposed of at March 31, 1951, and which are held in suspense pending disposition by the Board, together with miscellaneous small over-payments and unidentified remittances totalling \$58.18.

**Employees Receiving Salaries of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Irwin, W. A., Govern- ment Film Commis- sioner	\$15,000 00		Beveridge, J.	5,400 00	860 18
Anderson, R.	5,328 00	\$ 1,958 54	Chatwin, L. W.	6,600 00	1,077 08
Balla, N. J.	5,148 00		Daly, T. C.	6,000 00	
			Dew, D. S. C.	5,000 00	
			Glover, G.	6,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Graham, G. G.	6,800 00	580 28	Mulholland, D. C.	6,800 00	
Marshall, C. W.	5,028 00	2,463 08	Newman, S.	6,000 00	1 010 45
McFarlane, C. L.	5,328 00	990 78	Payne, R. W.	5,268 00	
McKay, M.	5,580 00		Spencer, M. D.	5,700 00	810 54
McLaren, N.	5,328 00		Therault, M. P. E.	5,580 00	
McLean, G.	5,268 00	1,177 38			

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, T. V.	\$ 707 50	Doughty, J. R.	1,647 67	Mesley, W. F.	772 49
Alexander, R.	1,776 94	Drew, B. F.	1,837 58	Mittlested, W. O.	1,077 00
Ammon, J.	1,978 59	Duerkop, J. H.	1,855 42	Olsen, J. J.	2,896 44
Arnold, G. W. E.	1,789 71	Dyer, G. W.	732 87	Parker, G.	1,564 02
Aykroyd, P.	3,393 64	Edwards, N. W.	815 62	Parker, M.	1,894 55
Azzie, R.	1,180 20	Ellis, C.	1,603 28	Patterson, J. D.	1,242 16
Bairstow, D. S.	1,312 38	Ellis, R. C.	1,945 23	Patterson, W. H.	2,038 64
Bastien, M. J.	1,645 88	Fisher, G. H.	1,017 35	Peppin, A. J.	2,263 41
Batchelor, L. C. S.	916 56	Fletcher, J. A.	1,749 75	Petel, P.	582 10
Beaucage, J.	1,803 25	Forest, L.	1,766 77	Picard, J. T.	1,887 10
Beaulieu, G.	1,714 65	Foster, J. C.	2,105 59	Randall, H.	598 05
Bell, J. M.	1,166 90	Foster, J. E.	553 31	Roberts, J. G.	1,383 02
Belton, E.	779 31	Fraser, D. G.	1,694 59	Rooke, J. K.	997 85
Biggs, J.	665 34	Fraser, E. A.	1,309 70	Royal, F.	1,452 69
Biron, J. F.	1,330 48	Gagnon, D.	1,469 17	Ryan, D. W. S.	519 67
Blais, R.	1,946 28	Garceau, R.	550 29	St. Georges, J.	2,207 59
Blouin, A. J. G.	1,105 85	Gillson, D.	1,953 96	Scellen, J.	656 61†
Bouvier, D.	1,554 97	Goodland, W. F.	2,215 98	Sharples, D.	1,330 27
Bradley, D. H.	1,283 63	Gosnell, L. M.	1,178 60	Simmons, A. H.	796 71
Bricker, O. C.	1,587 10	Gray, C. W.	2,067 32	Skillings, J. R.	1,410 90
Brisson, F.	1,831 87	Griffin, C.	735 36	Smith, R. B.	1,517 37
Brownell, E. H.	1,667 54	Hamel, A. J.	1,824 94	Spotton, J.	1,654 63
Burwash, G.	1,840 88	Humble, R. J.	1,231 75	Stanley, W. J.	2,082 27
Campbell, R. O.	669 00	Hunter, E. D.	2,093 85	Stark, A.	2,620 47
Carter, J. M.	1,934 26	Jobbins, W. S.	1,085 76	Stotesbury, C. D.	2,276 02
Caulfield, J.	823 54	Johnson, L. A.	569 01	Sutton, W.	2,194 76
Champagne, J. P.	1,665 38	Lalonde, B.	1,701 89	Taylor, G.	906 25
Cherry, L. W.	2,361 06	Langben, C. E.	2,303 64	Taylor, R. E.	1,292 17
Constant, M. L.	557 61	LeBlanc, L. N.	1,612 39	Tunstall, D. G.	1,327 59
Cote, J. M. L.	1,179 23	LeGros, C. B.	961 40	Turgeon, J. E.	1,367 55
Couture, J. M.	3,439 66	Lemieux, H. J.	2,933 11	Verge, J. A.	1,880 84
Cull, J.	899 61	Lund, C.	2,654 89	Ward, R. C.	2,547 82
Dales, C. E.	1,487 96	Lunney, G.	1,043 03	Wargon, A.	895 36
Davidson, T.	1,658 19	Lysyshyn, J.	1,236 11	Weyman, R.	1,400 94
Deacon, V.	1,166 05	MacCutcheon, N. W.	675 71	White, T. P.	1,326 27
de Bellefeuille, J.	1,401 23	Marquis, J. A.	1,832 71	Wilder, D.	2,279 26
de Bellefeuille, R.	1,808 99	Marquis, L.	512 85	Williams, K. A.	1,387 62
Devlin, J. B.	898 91	McInnis, S. M.	1,020 59	Wilson, A. M.	2,079 16
Dick, R. S.	1,534 64	McLean, D. A.	1,815 08	Wilson, S. F.	759 85
Dickie, H. H.	1,248 40	McLean, G.	1,061 23	Woodward, D.	1,419 53
Dougall, W.	1,823 92	McLeod, G. N.	1,645 06		

† Also received living, rental, and representation allowance while stationed outside Canada, in accordance with the general regulations.

Suppliers receiving \$10,000 or over from the Board

Associated Screen News Limited, Montreal, \$16,344.50; Benograph, Montreal, \$33,159.09; Government of Canada—Department of Public Printing and Stationery, \$64,513.41; Canadian Industries Limited, Montreal, \$37,266.68; Canadian Kodak Sales Limited, Toronto, \$329,799.13; Canadian National Railways, \$20,490.94; Canadian Pacific Railway Company, \$16,315.84; Cinetechnic Limited, Greenford, England, \$14,263.70; Crawley Films Limited, Ottawa, \$22,160.30; Guest Motors Limited, Hull, Que., \$14,862.85; Cammie Howard, Ottawa, \$13,484.84; Eugene Kash, Ottawa, \$14,254.32; R.C.A. Victor Company Limited, Montreal, \$17,199.19; Trans-Canada Air Lines, \$15,000.87.

Appendix

NATIONAL FILM BOARD

(ESTABLISHED UNDER THE NATIONAL FILM ACT, 1950)

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash:		Liabilities	
Deposits with Receiver General.....	2,661	Accounts Payable and Accrued Charges.....	7,178
Deposits in Foreign Countries—blocked.....	2,299	Prepayments.....	201
Deposits in banks.....	1,241		7,379
Accounts Receivable:		Capital	
Government of Canada Departments.....	7,164	Government of Canada Advances—	
Others.....	41,568	National Film Board Operating Account, as	
		authorized under Section 18 of the National	
		Film Act, 1950.....	279,106
Advances to employees for travel.....	9,169	Surplus:	
Inventories:		Excess of Income over Expenditures,	
Materials and Supplies (at average cost).....	152,303	per Schedule "I".....	37,627
Work in Progress (at computed cost).....	11,763	Less: Transfers to Receiver General	
Finished Products (at computed cost).....	56,415	prior to October 14, 1950.....	36,598
	220,481	Balance to be transferred 1951-52.....	1,029
Prepayments:		Equity in Fixed Assets.....	992,853
Prepayments to Suppliers.....	1,609		1,272,988
Prepaid Expenses.....	1,322		
Fixed Assets (at actual cost or as estimated by the	2,931		
Board), including laboratory, research, photo-			
graphic, projection, automotive and office equip-			
ment.....	992,853		
	<u>\$ 1,280,367</u>		<u>\$ 1,280,367</u>

NOTE:

Statements do not include:

(a) Costs in respect of—

(1) quarters, equipment and services provided by the Department of Public Works,

(2) telephone service provided by the Department of Finance, and services provided by the Office of the Comptroller of the Treasury;

(b) Provision for—

(1) depreciation on equipment purchased by the Board or

(2) possible losses on Advances and Accounts Receivable.

W. ARTHUR IRWIN,
Chairman.

Approved on behalf of the Board:

NATIONAL FILM BOARD—*Concluded*

Statement of Operations for the fiscal year ended March 31, 1951

	Parliamentary Votes	Other Income	Totals
Income			
Voted by Parliament			
Operations (Votes 104, 401, 585 and 773)	2,185,381		
Equipment (Votes 402 and 774)	122,424		
Other Income:			
Sales—Government departments		500 852	
—Others		190,542	
		691,394	
Rents and royalties		37,672	
Miscellaneous		10 844	
Proceeds from 1949-50 sales		3,466	
	<u>\$ 2,307,805</u>	<u>\$ 743,376</u>	<u>\$ 3,051,181</u>
Expenditures			
National Film Board Program:			
Administration	326,365	2,210	328,575
Production of films.....	807,839	48,160	855,999
Production and distribution of other visual materials.....	106,369	4,449	110,818
Distribution of films.....	944,808	15,010	959,818
Equipment	122,424		122,424
	<u>2,307,805</u>	<u>69,829</u>	<u>2,377,634</u>
Cost of Sales:			
Production of—films		300 640	
—filmstrip and stills		105 530	
Prints, materials and miscellaneous services		229,750	
		635,920	635,920
Total Expenditure	<u>\$ 2,307,805</u>	<u>\$ 705,749</u>	<u>\$ 3,013,554</u>
Excess of Income over Expenditures		<u>\$ 37,627</u>	<u>\$ 37,627</u>

1950-51
PUBLIC ACCOUNTS

PART II
X

ROYAL CANADIAN MOUNTED POLICE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

ROYAL CANADIAN MOUNTED POLICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	19,800,687 52
Revenues—	
Ordinary	2,953,816 79
Net Charge	\$ 16,846,870 73

NOTE.—Revenues are shown on page X-9 and Open Accounts on page X-12 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
X-3	403	General Administration	315,742 00	293,443 89	272,449 03
X-4	†404)	*Land Services	19,546,775 00	17,157,944 35	13,524,325 79
	775)				
X-7	405)	*Marine Services	1,093,417 00	880,999 61	846,923 16
	776)				
X-7	406	*Aviation Services	184,961 00	173,690 62	159,135 14
X-7	407	Grant to the Chief Constables' Association of Canada	500 00	500 00	500 00

PENSIONS AND OTHER BENEFITS

X-7	408	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	36,000 00	28,100 71	29,202 54
X-8	409	Pensions to families of members of the Mounted Police who have lost their lives while on duty	6,973 00	6,269 13	6,969 13
X-8	410	Pension to Basil Burke Currie	685 00	684 20	684 20
X-8	411	Pension to Annie A. Greer	254 00	253 61	253 61
X-8	Stat.	Pensions under the Royal Canadian Mounted Police Act	1,255,732 80	1,255,732 80	1,130,461 05

GENERAL

X-8	Stat.	Exchequer Court Awards	3,059 56	3,059 56	
X-8		Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	9 04	9 04	
		Total Ordinary	\$22,444,108 40	\$19,800,687 52	\$15,970,903 65

* Complete title is shown in the following details.

† Includes an amount of \$2,000,000 provided under section 2(4) of the Defence Appropriation Act, c. 5, 1950.

Vote 403 General Administration

	Estimates	Allotments	Expenditures
Salaries	71,430 00	71,430 00	69,723 55
A Pay	151,470 00	175,470 00	168,452 68
B Housing and Quarters	9,450 00	9,450 00	6,165 93
Clothing and Equipment	9,000 00	9,000 00	3,784 10
C Travelling Expenses and Transportation	5,000 00	5,000 00	2,754 13
D Allowances, including Billeting, Messing and Provisions	69,392 00	45,392 00	42,563 50
	<u>\$ 315,742 00</u>	<u>\$ 315,742 00</u>	<u>\$ 293,443 89</u>

This vote was provided for salaries of civilians, and pay and allowances and expenses of officers and men of the Force in connection with Administration Services at Ottawa.

As at March 31, 1951, there were 22 civilian salaried employees being paid from this vote, of whom 20 were permanent and 2 temporary. A list of those who were receiving salaries at annual rates of \$5,000 or over on that date follows: G. T. Hann, \$6,000; J. A. Lynch, \$5,040.

A Rates of pay are authorized by the Governor in Council under provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. The strength of the General Administration in the various commissioned and non-commissioned ranks as at March 31, 1951 was as follows: 1 commissioner, 1 deputy commissioner, 2 superintendents, 3 inspectors, 2 sub-inspectors, 5 staff-sergeants, 20 sergeants and 20 corporals.

The annual rates of pay for commissioned officers were as follows, up to and including November 30, 1950: Commissioner, \$10,821.25; Deputy Commissioner, \$6,865; Assistant Commissioner, \$4,421.25; Superintendent, Surgeon or Veterinary Surgeon, \$3,541.25-\$3,941.25, with annual increases of \$200; Inspector, Detective Inspector, Assistant Surgeon, Assistant Veterinary Surgeon, \$2,961.25-\$3,361.25, with annual increases of \$100; Sub-Inspector, \$2,821.25.

Commencing December 1, 1950, under authority of P.C. 113/215, January 13, 1951, pay and allowances were consolidated and the annual rates of pay for commissioned officers are as follows: Deputy Commissioner, \$10,000; Assistant Commissioner, \$7,500; Superintendent, Surgeon or Veterinary Surgeon, \$6,120-\$6,720, with annual increases of \$300; Inspector, Detective Inspector, Assistant Surgeon, Assistant Veterinary Surgeon, \$5,400-\$6,000, with annual increases of \$300; Sub-Inspector, \$5,220. The Commissioner's salary was established at \$15,000 per annum under P.C. 94/1470, March 23, 1951, and that of a Staff Surgeon Pathologist at \$7,930-\$8,380, by P.C. 74/2188, April 29, 1950, as amended by P.C. 93/1470, March 23, 1951.

The daily rates of pay for other ranks, up to and including November 30, 1950 were as follows: Staff-Sergeant, \$6-\$6.50; Sergeant, \$5.75; Corporal, \$5; Constable, 1st Class, \$4.25-\$4.50, with annual increases of 5 cents per diem; Constable, 2nd Class, \$4; Constable, 3rd Class, (over 21 years of age) \$3.75, (under 21) \$3.50.

Commencing December 1, 1950, upon consolidation of pay and allowances by P.C. 113/215, January 13, 1951, pay of other ranks was placed on an annual basis and the rates are as follows: Staff-Sergeant, \$3,900; Sergeant, \$3,600; Corporal, \$3,300; Constable, 1st Class, 1st year, \$2,520, 2nd year, \$2,640, 3rd year, \$2,760, 4th year, \$2,880, 5th year, \$3,000, 6th year (discretionary) \$3,120; Constable, 2nd Class (21 years of age and over) (2 years in this rank) \$2,400; Constable 3rd Class (under 21 years of age) \$2,040.

The pay of Special Constables, which is at rates authorized by the Minister, ranges from \$75 to \$300 per month, according to qualifications and duties.

B This allotment was provided for the cost of electric light, electric power and fuel for private quarters of officers and also rent for private quarters of officers who live in leased apartments and houses. As in the case of allowances, these perquisites ceased with the consolidation of pay and allowances as described in paragraph D.

C Travelling expenses of \$500 or over were paid to: G. T. Hann, \$1,037.14; W. R. Wilson, \$1,536.66.

D The following rates of allowances, and conditions under which they were granted, were in effect until November 30, 1950 and then consolidated with pay under the new rates (P.C. 113/215, January 13, 1951).

Under P.C. 50/2766, November 4, 1938 and amendments thereto, allowances were granted to members of the Force in lieu of quarters, fuel, rations, light, etc., or of all of them where they could not be provided by the Force, and where such allowances were deemed to be an economy in the public interest or where the requirements of the service would be best served by granting them.

Allowances were in no case to exceed the cost of services which the Government would otherwise have to provide, nor the following maxima: (a) general living allowance (in lieu of quarters, rations, fuel and light combined): officers at rates as authorized by the Minister; non-commissioned officers and constables, married, \$2.90 per diem, single, \$1.90 per diem; (b) ration allowances: all ranks, married, \$1.70 per diem, single, 85 cents per diem; (c) meal allowances: officers at rates as authorized by the Minister; non-commissioned officers and constables, \$1.75 or \$2 per diem, according to location.

The Minister may grant other allowances as may be required in the public interest and as may be deemed advisable from time to time. In special circumstances, such allowances have been granted to officers of the Force, as authorized by the Minister. Generally they consisted of rent allowances to officers who own their own houses, also general living allowances at rates governed by prevailing conditions in localities in which the officers were stationed on duty.

P.C. 128/2936, November 19, 1934, as amended by P.C. 109/2420, September 17, 1936, authorized retiring allowances in lieu of quarters, rations, fuel and light to officers of the Force whilst on retiring leave pending pension. The rates by rank of these allowances were as follows: deputy commissioner, \$170 per month; assistant commissioner, \$155 per month; superintendent, \$145 per month; inspector, \$130 per month.

Votes 404 and 775 and Defence Appropriation Act, c. 5, 1950, Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
Salaries and Wages	1,013,883 00	1,013,883 00	988,173 64
A Pay	6,635,813 00	7,736,813 00	7,687,911 94
B Protection and Security—Corps of Commissionaires ..	975,000 00	945,000 00	874,552 69
C Housing and Quarters	1,045,635 00	1,060,135 00	857,945 01
D Clothing and Equipment	906,070 00	1,131,070 00	789,268 30
E Medical Services	195,689 00	195,689 00	186,612 00
F Travelling Expenses, including Investigations and Equipment	1,043,528 00	1,043,528 00	995,461 87
G Allowances, including Billeting, Messing and Provisions	2,804,336 00	1,950,336 00	1,916,356 91
H Transport—Land and Inland Water	1,462,604 00	1,427,604 00	1,367,043 86
Freight and Express	129,793 00	174,793 00	165,541 04
Printing, Stationery and Office Equipment	232,711 00	290,511 00	262,891 01
I Communication Services	373,838 00	373,838 00	328,420 49
J Contingencies	129,349 00	202,049 00	172,514 56
K Acquisition of Equipment	224,670 00	224,670 00	216,277 77
Acquisition or Construction of Buildings and Works, in- cluding acquisition of land	2,373,856 00		
<i>Newfoundland</i>			
Newfoundland—Construction of Detachment Quarters		325,000 00	7,500 00
Purchase of 13 sites.			
<i>Ontario</i>			
Rockcliffe—			
Single house for Officer Commanding		35,000 00	179 17
Advertising for tenders.			
Garage for Bus		15,000 00	14,747 80
Contract (through Department of Public Works): Robert Ryan, \$11,557; payment in full.			
Surfacing roadways		22,000 00	20,698 50
Contract (through Department of Public Works): Dibblee Construction Co. Ltd., \$20,698.50; pay- ment in full.			
Projects under \$5,000		4,173 00	4,064 37
		76,173 00	59,689 84
Ottawa—Purchase of building for barracks		150,000 00	144,900 00
Payment was made to the Corporation of the Capuchin Fathers of Ottawa.			
Long Island—New cottages for R.C.M.P. summer camp		2,700 00	2,095 44
<i>Manitoba</i>			
Winnipeg—			
Purchase of lots as sites for quarters for Married Personnel		5,460 00	
Addition to garage		59,000 00	93 22
Advertising for tenders.		64,460 00	93 22
The Pas—Construction of Double Garage		4,000 00	
Churchill—Erection of Garage		400 00	

<i>Saskatchewan</i>	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Regina—			
Asphalting roadways		10,000 00	47 60
Advertising for tenders.			
Fire Hall		10,000 00	
Replacement for "C" Block		97,800 00	
Building for Crime Detection Laboratory		200,000 00	30,882 00
Contract (through Department of Public Works): Smith Bros. & Wilson Ltd., \$266,982; payments, \$30,044.98.			
Underground piping and concrete tunnels, Central Heating Plant		160,000 00	48,848 93
Expenditures on this project to date were \$99,738.80.			
Contract (through Department of Public Works): Poole Construction Co. Ltd., \$150,468; payments, \$46,472.62.			
Construction of 15 houses		92,900 00	64 10
Advertising for tenders.			
Booster System for water at barracks		7,435 00	
Well for water reserve		15,000 00	8,143 18
Contract (through Department of Public Works): R. E. Creelman & Sons, \$8,725; payments, \$8,095.50.			
Fire protection		10,913 00	8,013 00
The following amounts were paid through the Department of Public Works: Westeel Products Ltd., \$1,790; N. B. Roantree Co. Ltd., \$4,950; W. H. McDiarmid Construction Co., \$1,273.			
New filtration plant for swimming pool		8,826 00	6,818 30
Payment was made to S. F. Bowser Co. Ltd.			
Converting coal burning equipment to oil in Central Heating Plant		43,727 00	1,907 00
Paid through Department of Public Works to N. B. Roantree Co. Ltd.			
Conversion of Building No. 53		15,000 00	14,680 00
Contract: Bird Construction Co. Ltd., \$14,680; pay- ment in full.			
Projects under \$5,000		3,375 00	514 60
		674,976 00	119,918 71
Esterhazy—Purchase of Detachment Quarters		10,000 00	8,000 00
Payment was made to W. H. Blyth.			
Yorkton—Purchase of quarters for Officer Command- ing		12,200 00	12,000 00
Payment was made to Mrs. Olive Whitteker.			
Cumberland House—Purchase of Quarters		2,000 00	
<i>Alberta</i>			
Grande Prairie—New Garage		2,500 00	
Fort Chipewyan—Projects under \$5,000		2,070 00	70 00
<i>Northwest Territories</i>			
Fort Smith—Storage Warehouse and Icehouse com- bined		2,500 00	2,169 19
Simpson—New Workshop to replace old building ..		1,784 87	1,165 66
Good Hope—Projects under \$5,000		3,792 13	3,168 62
Aklavik—Projects under \$5,000		4,300 00	885 25
<i>Yukon</i>			
Mayo—Projects under \$5,000		4,000 00	2,920 81
<i>General</i>			
Detachment buildings and Accommodation for Mar- ried Non-commissioned Officers throughout the Force		434,000 00	4,396 52
Purchase of 9 sites.			
Total Acquisition or Construction, etc.	2,373,856 00	1,776,856 00	348,973 26
	<u>\$ 19,546,775 00</u>	<u>\$ 19,546,775 00</u>	<u>\$ 17,157,944 35</u>

The amount of \$2,000,000 provided by sec. 2 (4) of the Defence Appropriation Act, c. 5, 1950 has been distributed in the first column; the distribution was approved by Treasury Board.

As at March 31, 1951, there were 903 civilian salaried employees being paid from this vote, of whom 208 were permanent and 695 temporary. R. G. Warnock was receiving a salary at an annual rate of \$6,000 on that date.

A Commissioned officers are appointed by the Governor in Council, and non-commissioned officers, constables and special constables, by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1951: 9 assistant commissioners, 1 staff surgeon pathologist, 17 superintendents, 43 inspectors, 24 sub-inspectors, 67 staff sergeants, 244 sergeants, 630 corporals, 2,470 constables, 266 special constables. General rates of pay are given under Vote 403.

P.C. 90/100, January 11, 1950, authorized the appointment of former Deputy Commissioner F. J. Mead as the representative of the Government of Canada at a conference to be held by the Government of the Province of British Columbia to enquire into the Doukhobor situation in that Province, and that he be paid at the rate of \$40 per diem, plus travelling expenses while he is attending the said conference, providing his pension is discontinued during the period of his re-employment. P.C. 159/4633, September 26, 1950, amended the above authority to provide for payment to this official during any period he is acting as Federal Government Representative on any Committee which may be appointed as a result of the Conference. He received \$14,600 as pay for the year ending March 31, 1951 and travelling expenses of \$1,031.10.

B Expenditures represent payment for services of the Canadian Corps of Commissionaires and the British Columbia Corps of Commissionaires in connection with the protection of Federal Government buildings and property. P.C. 119/3633 of July 21, 1949, as amended, authorized the Commissioner, to enter into agreements for such services. The hourly rate is 5 cents below that authorized by the Governor in Council for the class of labour in any municipality or location in which the Commissionaires' service is being supplied, with a maximum rate of 75 cents per hour, except in the province of British Columbia where the maximum rate is 87½ cents per hour; also 4 cents and 8 cents per hour additional for non-commissioned officers of the Corps holding the rank of Corporal and Sergeant, respectively, plus 6½ cents for administrative services.

C Expenditures were for supplies and repairs, electric light, fuel, gas, water, etc., for barracks throughout Canada, including payments for electric light, fuel, gas, rent, etc., for the private quarters of officers.

Shares of a value of \$100 in the Bonaventure Electricity Co-operative, New Carlisle, Que., in connection with the supplying of electricity to the detachment at Carleton, Que., are held in the custody of the Minister of Finance.

D Expenditures were for ammunition, firearms, laundry service, tailor shop supplies, uniform and kit.

E T.B. 358315, February 3, 1949, authorized the Commissioner to arrange with the Department of Veterans Affairs to provide medical and dental facilities as authorized under the Police regulations; the cost of such facilities to be paid to that Department on a lump sum basis in an amount estimated to cover such cost. The payment for the current fiscal year amounted to \$186,507.42.

F Expenditures were for aeroplane, bus and railway fares, purchases of scientific instruments, secret service, and travelling expenses.

G The cost of rations for men in barracks where messes have been established is paid to the officers commanding the several divisions in the form of mess ration allowances at varying rates based on the number and cost of meals served.

H Expenditures include the purchase of 240 cars, 1 station wagon, 14 trucks and 16 motorcycles, at a net cost of \$417,324.21.

I An amount of \$66,331.99 was expended from this primary for completing the extension of Police radio facilities in the Maritime Provinces and \$37,417.95 for "tying-in" Prairie and Maritime systems with Headquarters at Ottawa.

J Expenditures were for analysts' fees, court and legal fees, maintenance and transportation expenses of prisoners, grants, training equipment, magazine and newspaper subscriptions, etc.

K The agreements entered into with the Provinces of Newfoundland and British Columbia, whereby the Royal Canadian Mounted Police undertook the policing of these Provinces, were authorized by P.C. 1/4175 and P.C. 2/4175, August 26, 1950 and stipulated that all arms, equipment, furnishings and supplies of every description of the Newfoundland Rangers and the British Columbia Provincial Police, which were suitable for the use of the Royal Canadian Mounted Police, would be taken over by the Government of Canada at a price to be mutually agreed upon; such price to be payable in three equal annual instalments. Expenditures represent payments of the first instalments to: Newfoundland, \$6,606.82 and British Columbia, \$209,670.95.

Votes 405 and 776 Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Pay	485,109 00	510,109 00	493,004 33
B Ships and Shore Furnishings and Supplies	67,390 00	74,590 00	59,866 24
Clothing and Equipment	30,000 00	30,000 00	21,481 96
Travelling Expenses	5,000 00	5,000 00	1,437 64
Allowances, including Billeting, Messing and Provisions	238,806 00	213,806 00	114,999 43
C Ships Maintenance	250,127 00	242,927 00	182,288 51
Freight and Express	2,900 00	2,900 00	751 90
Printing, Stationery and Office Equipment	2,085 00	2,085 00	1,922 94
Contingencies	12,000 00	12,000 00	5,246 66
	<u>\$1,093,417 00</u>	<u>\$1,093,417 00</u>	<u>\$ 880,999 61</u>

A The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1951: 1 superintendent, 6 inspectors, 10 staff sergeants, 11 sergeants, 24 corporals, 53 constables, 101 special constables. General rates of pay are given under Vote 403.

B Expenditures were for ships' stores and electricity.

C Expenditures were for fuel oil and gasoline, lubricating oil and grease, ships' repairs and parts.

Vote 406 Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Pay	62,263 00	61,563 00	61,496 86
Housing and Quarters	5,300 00	5,300 00	4,982 55
Allowances, including Billeting, Messing and Provisions	16,498 00	3,098 00	3,054 45
B Aircraft Maintenance	94,400 00	114,900 00	104,098 40
Contingencies	6,500 00	100 00	58 36
	<u>\$ 184,961 00</u>	<u>\$ 184,961 00</u>	<u>\$ 173,690 62</u>

A The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1951: 1 inspector, 1 staff sergeant, 6 sergeants, 5 corporals, 10 special constables. General rates of pay are given under Vote 403.

B Expenditures were for ground equipment, gasoline, oil and grease, general maintenance and overhaul of aircraft.

Vote 407 Grant to the Chief Constables' Association of Canada	500 00
Expenditures	500 00

PENSIONS AND OTHER BENEFITS

Vote 408 To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	36,000 00
Expenditures	\$ 28,100 71

Compensation is approved by individual Orders in Council on the recommendation of the Canadian Pension Commission.

Vote 409 Pensions to families of members of the Mounted Police who have lost their lives while on duty:—

	<u>Estimates</u>	<u>Expenditures</u>
Mrs. Mary Emma Bossange	457 00	456 25
Mrs. Margaret Johnson Brooke	840 00	140 00
Mrs. Margaret Cox	411 00	410 63
Mrs. Victoria Desjardins	411 00	411 00
Mrs. Georgina Harrison	677 00	676 50
Mrs. Letitia Kennedy	424 00	423 50
Mrs. Nora Jean Massan	300 00	300 00
Mrs. Margaret Nicholson	548 00	547 50
Mrs. Catherine Mildred Ralls	676 00	675 25
Mrs. Doris Freda Sampson	816 00	816 00
Mrs. Madelaine Mary Shoebotham	810 00	810 00
Mrs. Eunice Wainwright	603 00	602 50
	<u>\$ 6,973 00</u>	<u>\$ 6,269 13</u>

In these cases, the families are not eligible for pensions under the statutory authority.

Vote 410 Pension to Basil Burke Currie.....	685 00
Expenditures.....\$	<u>684 20</u>

Vote 411 Pension to Annie A. Greer.....	254 00
Expenditures.....\$	<u>253 61</u>

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended.....\$1,255,732 80

This comprises payment under Parts II and III of the above authority of: statutory pensions to officers, non-commissioned officers and constables of the Force; pensions to widows and compassionate grants to children of deceased officers; pensions to widows and compassionate grants to children of officers, non-commissioned officers and constables who have lost their lives on duty.

GENERAL

Exchequer Court Awards.....\$ 3,059 56

Awards were all in connection with damage claims and details are given in the statement "Payment of Damage Claims" further on in this section.

Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	9 04
Expenditures.....\$	<u>9 04</u>

This transfer was to provide for the balance of the pension due the Estate of the late Mrs. Amy L. Searle as originally authorized by Vote 425, 1948-49.

Payment of Damage Claims

Payee	Particulars	Authority	Amount
Cotie, Christena	Injury by Government owned vehicle	T.B. 403251, March 8, 1951	16,509 65
Cotie, Joseph	Injury by Government owned vehicle	T.B. 403251, March 8, 1951	1,189 25
Laliberte, Frederic	Injury and damage to property by Government owned vehicle, \$979.36; costs of action, \$531.70	Exchequer Court Award	1,511 06
City of Montreal	Injury to employee by Government owned vehicle, \$708.61; cost of action, \$379.75	Exchequer Court Award	1,088 36
Sundry claims (including one Exchequer Court Award, \$460.14) each under \$1,000 (60)			5,527 12
			<u>\$ 25,825 44</u>

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	168,404 17	521 11
B Proceeds from Sales	115,386 75	1,084 00
C Services and Service Fees	2,374,364 39	1,306,903 13
D Refunds of Previous Years' Expenditure	53,470 32	51,950 35
E Miscellaneous	242,191 16	155,521 12
Total Ordinary	<u>\$2,953,816 79</u>	<u>\$1,515,979 71</u>

Details

Ordinary Revenue—	
A Privileges, Licences and Permits: Rentals, \$1,810.67; deductions for the period December 1, 1950 to March 31, 1951, from pay of members of the Force occupying government-owned or rented quarters, \$166,593.50	168,404 17
B Proceeds from Sales: Deductions for the period December 1, 1950 to March 31, 1951, from pay of members of the Force for meals and rations supplied, \$114,152.86; sundries, \$1,233.89	115,386 75
C Services and Service Fees:	
Repayment for police services	
(Amounts represent payment for twelve-month period to date shown unless otherwise stated)	
Provinces:	
Newfoundland—6 months to January 31, 1951	98,000 00
Nova Scotia—18 months to November 30, 1950	346,500 00
Prince Edward Island—May 31, 1951	51,800 00
New Brunswick—18 months to March 31, 1951	241,500 00
Manitoba—March 31, 1951	245,000 00
Extras—May and June, 1950	5,281 64
Saskatchewan—March 31, 1951	275,000 00
Alberta—March 31, 1951	357,000 00
British Columbia—6 months to February 14, 1951	441,324 81
Municipalities:	
Prince Edward Island	
Souris—March 31, 1951	1,400 00

Municipalities—Continued

New Brunswick

Campbellton—March 31, 1951	9,800 00
Chatham—May 31, 1951	5,600 00
Dalhousie—March 31, 1951	4,200 00
Newcastle—March 31, 1951	5,600 00
St. Andrews—May 31, 1951	1,400 00
St. Stephen—March 31, 1951	5,600 00
Shediac—July 14, 1951	1,400 00
Extras—July 1, 1950 to August 31, 1950	233 33
Sussex—June 30, 1951	4,200 00

Manitoba

Beausejour—November 30, 1950	1,200 00
Carberry—October 31, 1950	1,200 00
Carman—6 months to February 28, 1951	1,000 00
Charleswood—November 30, 1950	3,000 00
Dauphin—December 31, 1950	5,000 00
Flin Flon—March 31, 1951	12,400 00
Gimli—October 31, 1950	1,200 00
Grand Beach—June 15, 1950 to September 15, 1950	700 00
Killarney—January 31, 1951	1,320 00
Manitou—April 30, 1951	1,000 00
Melita—May 31, 1951	1,200 00
Minnedosa—January 31, 1952	2,800 00
Portage La Prairie—January 31, 1951	8,400 00
Russell—April, 30, 1951	1,200 00
Selkirk—December 31, 1950	4,000 00
Extras—June 24, 1950 to September 15, 1950	230 14
Swan River—November 30, 1950	1,400 00
Tuxedo—October 31, 1950	4,800 00
Victoria Beach—June 1, 1950 to September 15, 1950	408 50
Virden—March 31, 1951	2,000 00
Winnipeg Beach—September 30, 1950	3,400 00

Saskatchewan

Assiniboia—13 months to June 30, 1951	1,516 67
Biggar—March 31, 1951	2,800 00
Canora—11½ months to March 31, 1951	2,665 75
Delisle—April 30, 1951	1,400 00
Eston—June 30, 1951	1,200 00
Foam Lake—9 months to March 31, 1951	1,050 00
Gravelbourg—March 31, 1951	1,400 00
Hudson Bay—June 30, 1951	1,200 00
Humboldt—March 31, 1951	4,200 00
Indian Head—March 31, 1951	1,000 00
Kamsack—June 30, 1951	4,200 00
Kindersley—May 31, 1951	2,400 00
Lloydminster—June 30, 1951	5,200 00
Maple Creek—9 months to March 31, 1951	1,050 00
Meadow Lake—April 30, 1951	2,800 00
Melfort—March 31, 1951	4,200 00
Melville—June 30, 1951	5,833 33
Moosomin—June 30, 1951	1,200 00
North Battleford—April 30, 1951	6,000 00
Radville—March 31, 1951	1,400 00
Rosetown—March 31, 1951	2,800 00
Shaunavon—March 31, 1951	2,800 00
Tisdale—March 31, 1951	2,800 00
Watrous—March 31, 1951	2,800 00
Weyburn—March 31, 1951	7,000 00
Wilkie—March 31, 1951	1,400 00
Yorkton—March 31, 1951	7,900 00
Extras—June 15, 1950 to November 30, 1950	648 22

Alberta

Brooks—February 28, 1951	2,600 00
Extras—January 1, 1950 to February 28, 1950	200 00
Camrose—March 31, 1951	5,600 00

Municipalities—*Concluded*Alberta—*Concluded*

Clareholm—June 30, 1951	2,800 00
Drumheller—June 30, 1951	7,000 00
Gleichen—May 31, 1951	700 00
Grande Prairie—June 30, 1951	4,200 00
High River—August 31, 1951	4,200 00
Innisfail—April 30, 1951	1,400 00
Macleod—March 31, 1951	2,800 00
Nanton—May 31, 1951	1,400 00
Okotoks—June 30, 1951	1,400 00
Olds—16 months to June 30, 1951	2,466 66
Peace River—June 30, 1951	1,400 00
Red Deer—March 31, 1951	8,400 00
St. Albert—April 30, 1951	1,400 00
St. Paul—March 31, 1951	1,400 00
Stettler—June 30, 1951	2,800 00
Three Hills—June 30, 1951	1,400 00
Vegreville—April 30, 1951	2,800 00
Vermilion—April 30, 1951	2,800 00
Wetaskiwin—March 31, 1951	4,200 00

British Columbia

Armstrong—3 months to March 31, 1951	431 00
Chilliwack—3 months to March 31, 1951	2,200 00
Chilliwack (Township of)—3 months to March 31, 1951	1,402 00
Courtenay—3 months to March 31, 1951	943 00
Cranbrook—3 months to March 31, 1951	1,400 00
Duncan—3 months to March 31, 1951	1,260 00
Enderby—3 months to March 31, 1951	455 00
Fernie—3 months to March 31, 1951	1,436 00
Greenwood—6 months to June 30, 1951	350 00
Kaslo—6 months to June 30, 1951	350 00
Kelowna—3 months to March 31, 1951	3,250 00
Kent—3 months to March 31, 1951	635 00
Kimberley—3 months to March 31, 1951	1,750 00
Langley—3 months to March 31, 1951	2,040 00
Maple Ridge—3 months to March 31, 1951	1,860 00
Matsqui—3 months to March 31, 1951	1,090 00
Merritt—3 months to March 31, 1951	485 00
Nanaimo—3 months to March 31, 1951	4,145 00
North Cowichan—3 months to March 31, 1951	1,300 00
North Vancouver—3 months to March 31, 1951	5,526 00
Peachland—6 months to June 30, 1951	350 00
Penticton—3 months to March 31, 1951	3,550 00
Pitt Meadows—3 months to March 31, 1951	512 00
Port Alberni—3 months to March 31, 1951	2,670 00
Port Coquitlam—3 months to March 31, 1951	1,150 00
Richmond—3 months to March 31, 1951	5,255 00
Rossland—3 months to March 31, 1951	700 00
Salmon Arm City—3 months to March 31, 1951	385 00
Spallumcheen—3 months to March 31, 1951	485 00
Sumas—3 months to March 31, 1951	566 00
Trail—3 months to March 31, 1951	4,055 00
Vernon—3 months to March 31, 1951	3,690 00
	<u>2,358,005 05</u>

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister to enter into agreements with municipalities for the policing thereof. The provinces and municipalities concerned are detailed above, with payments made by them during 1950-51 for such services.

Repayments by the Department of Agriculture for services during 1950-51 in connection with race track supervision	15,746 30
Sundries	13 04

 2,374,364 39

D Refunds of Previous Years' Expenditure:			
Return of empty oil and gas containers	8,797	80	
Refund of Provincial Gasoline Tax	10,972	09	
Repayment by Provinces for various investigations	4,455	48	
Repayment for services rendered other Departments in the previous fiscal year	22,351	77	
Sundries	6,893	18	
			53,470 32
E Miscellaneous:			
Officers' Pension Fund:			
Abatements from Pay	21,471	89	
Abatements from Pension	2,431	88	
			23,903 77
Contributions transferred from Royal Canadian Mounted Police			
Provincial Pension Fund	20,938	23	
Purchases of Discharge	10,079	50	
Fines and Forfeitures:			
Foreign Exchange Control Board Regulations	186,732	56	
Criminal Code of Canada	156	50	
Seized Money	368	13	
Sundries	12	47	
			187,269 66
			242,191 16

The amount of \$20,938.23 represents the transfer from the Royal Canadian Mounted Police Provincial Pension Fund (see page X-13) of certain pension contributions of members of the Force who were former members of Provincial Police Services and have retired from the Force on pension.

Total Ordinary	\$2,953,816 79
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Certified correct.

L. H. NICHOLSON,

Commissioner, Royal Canadian Mounted Police.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account Cheques—				
Royal Canadian Mounted Police	37 18		16 40	53 58
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
B Royal Canadian Mounted Police Benefit Fund				
Account	84,807 58	71,542 52	85,855 05	99,120 11
C Contractors' Securities—Cash—Royal Canadian Mounted Police			3,099 70	3,099 70
	84,807 58	71,542 52	88,954 75	102,219 81

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[12] Insurance, Pension and Guaranty Accounts				
<i>(c) Pension and Retirement Funds—</i>				
D Royal Canadian Mounted Police Dependents' Pension Fund	1,040,095 22	59,430 33	271,935 10	1,252,599 99
E Royal Canadian Mounted Police Pension Account	22,424 71	3,523 08	2,198,063 05	2,216,964 68
	<u>1,062,519 93</u>	<u>62,953 41</u>	<u>2,469,998 15</u>	<u>3,469,564 67</u>

[13] Deferred Credits

F Royal Canadian Mounted Police Provincial Pension Fund	48,194 94	24,190 98	2,126 96	26,130 92
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[14] Sundry Suspense Accounts

<i>(c) Miscellaneous—</i>				
G Unclaimed Cheques Suspense—Royal Canadian Mounted Police	212 38		86 80	299 18
H Royal Canadian Mounted Police Suspense ..	102,15	493,124 23	493,072 08	50 00
	<u>314 53</u>	<u>493,124 23</u>	<u>493,158 88</u>	<u>349 18</u>
	<u>\$1,195,874 16</u>	<u>\$ 651,811 14</u>	<u>\$3,054,255 14</u>	<u>\$3,598,318 16</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

B This account was authorized under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to the Fund, and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto. The closing balance includes an amount of \$54,500 which represents bonds held in the custody of the Minister of Finance, but does not include the value of £1,620.5.8 in British Government Savings Bonds held in the name of the Commissioner, Royal Canadian Mounted Police by the Bank of Montreal, London, England.

C Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1950-51 in respect of this Department.

D This fund was established under the provisions of Part IV of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of constables. Credits consist of contributions, \$228,317.36; interest for the year ended March 31, 1951, credited hereto by the Department of Finance, \$43,489.89, and interest collected from contributors in respect of delayed payment, \$127.85. Debits are withdrawals of contributions, \$53,956.42; pensions to dependents, \$3,519.57, and lump sum benefits to dependents, \$1,954.34.

E This account is maintained for transactions in respect of pensions under Part V of an Act to amend the Royal Canadian Mounted Police Act, c. 28, 1948. Under this amendment, a new contributory scheme of pensions for members of the Force was established and came into force by proclamation on March 1, 1949.

Credits consist of pay-list deductions, \$121,074.17; payment by the Province of British Columbia on account of former members of the British Columbia Provincial Police taken over by the Royal Canadian Mounted Police, \$2,069,932.98; cash payments received from members to pay for service prior to becoming contributors under Part V of the Royal Canadian Mounted Police Act, and transfers from the Retirement Fund (Department of Finance) in respect of special constables designated as members of the Force for the purposes of Part V of the Royal Canadian Mounted Police Act, \$4,994.74; and interest credited hereto during the fiscal year by the Department of Finance, \$2,061.16. Debits are withdrawal allowances.

F The Royal Canadian Mounted Police Act, c. 160, R.S., as amended, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by the provinces concerned, and in others by the personnel, and the amounts were credited to this

account. As pensions to these men are a direct charge to the Consolidated Revenue Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time-expired personnel not eligible for pension.

G All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

H Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	6,826 66	4,206 98
Previous Years—Collectable	7,155 76	13,692 24
—Uncollectable	10,544 58	10,592 68
	<u>\$ 24,527 00</u>	<u>\$ 28,491 90</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable was given on page W-11, in Public Accounts, 1948.

Per Annum Rates of Pay of all Commissioned Officers on Strength at March 31, 1951

NOTE.—The names and annual salary rates of all civilian employees who were receiving annual salaries at rates of \$5,000 or over as at March 31, 1951, or who received travelling expenses of \$500 or over, are shown under the relevant votes.

	Rates of Pay per annum		Rates of Pay per annum		Rates of Pay per annum
Wood, S. T., Commissioner	\$15,000 00	Fitzsimmons, W. J. .	6,000 00	MacDonnell, C. B. . .	6,000 00
Gray, C. K., Deputy Commissioner	10,000 00	Forbes, H. C.	5,700 00	MacNeil, R. A. S. . .	6,000 00
Anderson, N.	6,720 00	Forrest, D. O.	6,120 00	Martin, E. L.	5,400 00
Anthony, M. F. E. . .	6,720 00	Fraser, J. P.	6,420 00	Mathewson, H. P. . .	6,120 00
Archer, G. J.	6,120 00	Fraser, W. G.	5,400 00	Maxted, H. A.	6,000 00
Aseah, A. R.	6,000 00	Glendinning, I. S. . .	5,220 00	McClellan, G. B. . .	6,720 00
Bayfield, C. H.	5,220 00	Goldsmith, C. W. J. .	5,220 00	McClinton, J. H. . .	5,400 00
Belcher, A. T.	7,500 00	Goodman, A.	6,720 00	McCombe, D. J.	5,400 00
Belec, R. J.	6,000 00	Grayson, L. S.	5,400 00	McGibbon, D. L. . .	7,500 00
Bella, J. M.	6,000 00	Guernsey, T. M. . .	5,400 00	McKinnon, D. A. . .	6,120 00
Bingham, L.	6,000 00	Hall, K. W. N.	6,000 00	Merkeley, D. K. . .	7,980 00
Bird, J. D.	7,500 00	Hanson, R. P. B. . .	6,000 00	Monaghan, W. J. . .	6,000 00
Bordeleau, J. R. W. .	6,000 00	Harris, J. B.	6,000 00	Mudiman, T. E.	5,220 00
Brady, J. W. M. . .	6,000 00	Harvey, C. H.	5,220 00	Nelson, R. S.	5,220 00
Brakefield-Moore, E.	6,000 00	Harvison, C. W. . .	6,720 00	Nevin, W. H. G. . .	6,000 00
Brunet, J.	7,500 00	Henry, J. A.	5,220 00	Nicholson, L. H. . .	7,500 00
Buchanan, W. E. . .	6,000 00	Herman, R. J.	6,000 00	Parsons, A. W.	6,000 00
Bullard, S.	7,500 00	Howe, J.	6,720 00	Peacock, J. A.	6,000 00
Butler, W. J.	5,220 00	Karrow, R. F.	6,000 00	Pearson, E. H.	6,720 00
Cassivi, A. H.	6,000 00	Kelly, W. H.	6,000 00	Porter, E.	6,000 00
Chisholm, W. C. V. .	5,220 00	Kirk, C. N. K.	6,120 00	Poudrette, J. H. T. .	6,000 00
Churchill, N. W. . .	6,000 00	Laberge, M. T.	5,220 00	Prime, G. H.	5,400 00
Churchman, J. A. . .	6,000 00	Langton, H. G.	6,000 00	Reader, J. A.	6,000 00
Clarke, G. H.	5,400 00	Lapointe, L. M.	5,400 00	Regan, F. A.	6,000 00
Cooper, H. S.	6,000 00	Lariviere, O.	6,720 00	Rivett-Carnac, C. E.	7,500 00
Comtois, N.	6,720 00	Larsen, H. A.	6,000 00	Roberts, G. C.	6,000 00
Cox, P. B.	6,000 00	Lashmar, A. T.	5,220 00	Savoie, J. P. A.	7,500 00
Cruikshank, J. S. . .	6,000 00	Ledoux, C.	5,400 00	Shakespeare, K.	5,700 00
Curlleigh, G. J. M. .	7,500 00	Lee, J. D.	5,220 00	Spalding, F. S.	6,000 00
Denton, L. A.	5,220 00	Lemieux, J. R.	6,120 00	Spanton, H. J.	5,700 00
Dick, W.	6,000 00	Leopold, J.	6,000 00	Steinhauer, J. R. . .	5,400 00
Engel, G. R.	5,220 00	Lindsay, M. F. A. . .	6,000 00	Stevenson, E. H. . .	5,400 00
		Lockwood, K. M. . .	6,000 00	Stevenson, J. A. . .	6,000 00
		Lydall, E. J.	5,400 00		

	<u>Rates of Pay per annum</u>		<u>Rates of Pay per annum</u>		<u>Rates of Pay per annum</u>
Story, J. C.	6,000 00	Usborne, P.	5,200 00	Wonnacott, R. W. ..	6,000 00
Taylor, W. M.	5,220 00	Watson, L. J. C. ...	6,000 00	Woods-Johnson, F.B.	5,400 00
Thivierge, J. A. A. .	5,400 00	Williams, W. H. ...	6,120 00	Young, J. A.	5,400 00
Thrasher, J. F.	6,720 00	Wilson, R. S. S.	6,420 00	Zaneth, F. W.	7,500 00

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Acme Glove Works, Ltd., Montreal, \$21,640.98; Alberta Government Telephones, \$16,970.69; Bell Telephone Company of Canada, \$14,649.88; Bird Construction Co., Ltd., \$32,874.09; Blakey & Co. Ltd., Toronto, \$10,168; British American Oil Co., Ltd., \$11,693.37; Province of British Columbia, \$211,767.47; British Columbia Telephone Co., \$11,240.78; Campbell Motors (Ottawa) Ltd., \$12,200.44; Government of Canada—Department of National Defence, \$326,509.17, Post Office Department, \$51,103.98, Department of Public Printing & Stationery, \$283,449.95; Department of Veterans Affairs, \$187,387.17; Canada Packers, Ltd., \$11,975.80; Canadian Corps of Commissioners, \$886,424.19; Canadian General Electric Co., Ltd., \$78,727.44; Canadian Industries, Ltd., \$34,463.85; Canadian Kodak Sales, Ltd., Toronto, \$15,987.42; Canadian National Railways, \$125,156.74; Canadian Pacific Airlines, \$51,391.46; Canadian Pacific Railway Company, \$158,063.75; The Corporation of the Capuchin Fathers of Ottawa, \$144,900; Carleton Hotel, Halifax, \$13,863.95; Champlain Oil Products, \$11,745.97; J. Clark & Sons, Ltd., Fredericton, \$14,711.90; Cooke Motors, Ltd., Halifax, \$11,641.94; Crawley Films, Ltd., Ottawa, \$10,962.11; Dibblee Construction Co., Ltd., \$20,689.50; Dominion Rubber Co., Ltd., \$11,750.19; Dominion Textile Co., Montreal, \$32,806.24; Dominion Woollens & Worsteds, Ltd., Toronto, \$14,787.41; Firestone Tire & Rubber Co. of Canada, Ltd., \$13,471.78; J. R. Gaunt & Sons, Montreal, \$28,735.63; B. F. Goodrich Rubber Co. of Canada, Ltd., \$13,642.29; Goodyear Tire & Rubber Co. of Canada, Ltd., \$14,633.41; D. Grandmaitre, Eastview, Ont., \$12,845.94; Grundy-Schell Ltd., Kitchener, Ont., \$19,374.40; Hartt Boot & Shoe Co., Ltd., Fredericton, \$61,169.39; Hickman Motors, Ltd., St. John's, \$24,474.20; Hield Bros., Ltd., Kingston, Ont., \$29,455.41; Hudson's Bay Co., \$62,424.92; Imperial Oil, Ltd., \$114,723.84; Kermath (Canada) Ltd., Toronto, \$11,145.63; MacDonald Bros. Aircraft Ltd., Winnipeg, \$18,320.53; Mackenzie Supply Co., Ltd., Regina, \$18,953.40; McColl-Frontenac Oil Co., Ltd., \$12,684.42; A. Mercier, Montreal, \$30,722.91; Mercury Mills, Ltd., Hamilton, Ont., \$18,490.32; Montreal Cottons, Ltd., Montreal, \$35,583.56; Northern Commercial Co., Ltd., \$12,886.50; Northern Transportation Co., Edmonton, \$14,825.52; Orr & Walach, Vancouver, \$20,149.65; Paton Manufacturing Co., Ltd., Montreal, \$196,180.25; Poole Construction Co., Ltd., Regina, \$16,472.62; City of Regina, \$14,724.80; Robert Ryan, Ottawa, \$11,557; Saskatchewan Government Telephone System, \$16,940.63; William Scully, Ltd., Montreal, \$11,551.74; Seiberling Rubber Co., of Canada, \$10,066.30; Shell Oil Co. of Canada, Ltd., \$17,767.12; Smith Bros. & Wilson Ltd., Regina, \$30,044.98; Superline Oils, Ltd., Halifax, \$16,310.43; Tip-Top Tailors, Ltd., Toronto, \$37,458.85; Trans-Canada Air Lines, \$37,201.93; Thé C. Turnbull Co., Ltd., Galt, Ont., \$60,873.23; Universal Sales & Service, Ltd., Calgary, Alta., \$10,564; Whitehorse Inn & Cafe, Whitehorse, Y.T., \$14,075; Mrs. Olive Whitteker, Yorkton, Sask., \$12,000; Wilcox Electric Co., Kansas City, U.S.A., \$21,379.51; Jay Wolfe, Montreal, \$26,323.20; Workman Uniform Co., Ltd., Montreal, \$235,187.42.

1950-51
PUBLIC ACCOUNTS

PART II
XX

DEPARTMENT OF THE SECRETARY OF STATE

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF THE SECRETARY OF STATE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	2,064,965 40
Revenues—	
Ordinary	1,241,942 85
Net Charge	\$ 823,022 55

NOTE.—Revenues are shown on page XX-6 and Open Accounts on page XX-7 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
XX-3	Stat.	Secretary of State—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
XX-3	412	Departmental Administration	180,147 00	175,784 94	168,343 37
XX-3	413	Companies Branch	75,045 00	73,763 87	67,290 45
	777				
XX-3	414	Trade Marks Branch	124,395 00	113,510 85	70,628 84
XX-4	415	Bureau for Translations	732,815 00	721,796 81	650,398 50
	778				
XX-4	416	Canada Temperance Act	1,500 00	195 02	1,500 00
PATENT AND COPYRIGHT OFFICE					
XX-4	417	Administration Division	47,580 00	46,951 99	45,500 11
	418				
XX-4	779	Patent Division	815,486 00	789,161 34	510,946 26
	618				
XX-5	419	Copyright and Industrial Designs Division	16,820 00	16,439 68	15,735 90
XX-5	420	Patent Record Division	71,005 00	70,722 29	47,629 77
XX-5	421	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	4,500 00	1,943 31	4,437 04
	780				
GENERAL					
XX-5	422	Expenses in connection with the Bibliographic Centre (National Library)	41,240 00	30,254 63	5,648 66
XX-6		Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	12,082 98	12,070 67	50 72
XX-6		Stat. Gratuities to families of deceased employees	370 00	370 00	340 00
		Total Ordinary	\$ 2,134,985 98	\$ 2,064,965 40	\$ 1,600,449 62

DEPARTMENT OF THE SECRETARY OF STATE

XX—3

Salary of the Secretary of State, Hon. F. G. Bradley, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931....	\$ 2,000 00

Hon. F. G. Bradley received travelling expenses of \$2,771.25, of which \$2,680.69 was charged to Vote 412 and \$90.56 to Vote 101 (Privy Council Office).

Vote 412 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	143,995 00	143,995 00	143,995 00
Allotted from Vote 104, Salaries, etc.	6,852 00	6,852 00	4,631 07
	150,847 00	150,847 00	148,626 07
Printing, Stationery and Office Equipment	17,500 00	17,100 00	15,170 25
Travelling Expenses	7,000 00	6,300 00	6,189 57
Telegrams and Telephones	3,500 00	4,400 00	4,358 14
Sundries	1,300 00	1,500 00	1,440 91
	<u>\$ 180,147 00</u>	<u>\$ 180,147 00</u>	<u>\$ 175,784 94</u>

As at March 31, 1951, there were 56 salaried employees being paid from this vote, of whom 42 were permanent and 14 temporary.

Votes 413 and 777 Companies Branch

	Estimates	Allotments	Expenditures
Salaries	65,895 00	65,895 00	65,895 00
Allotted from Vote 104, Salaries, etc.	2,000 00	2,000 00	1,258 01
	67,895 00	67,895 00	67,153 01
Printing, Stationery and Office Equipment	3,000 00	3,010 00	3,004 82
Travelling Expenses	750 00	740 00	251 13
Sundries, including Telegrams and Telephones	3,400 00	3,400 00	3,354 91
	<u>\$ 75,045 00</u>	<u>\$ 75,045 00</u>	<u>\$ 73,763 87</u>

As at March 31, 1951, there were 29 salaried employees being paid from this vote, of whom 20 were permanent and 9 temporary.

Revenues arising from services provided through the above expenditures amounted to \$422,184.61 and included: charters and supplementary charters, \$327,198.70; annual returns of companies, \$76,598.48; surrender of letters patent, \$9,520; and financial statements, \$5,727.

Vote 414 Trade Marks Branch

	Estimates	Allotments	Expenditures
Salaries	65,775 00	65,775 00	64,668 77
Printing, Stationery and Office Equipment	58,000 00	57,400 00	47,780 99
Sundries, including Telegrams, Telephones and Travelling Expenses	620 00	1,220 00	1,061 09
	<u>\$ 124,395 00</u>	<u>\$ 124,395 00</u>	<u>\$ 113,510 85</u>

As at March 31, 1951, there were 33 salaried employees being paid from this vote, of whom 15 were permanent and 18 temporary.

Revenues arising from services provided through the above expenditures amounted to \$132,743.89 and included trade marks, \$89,596.50, and renewal of trade marks, \$31,760.23.

PUBLIC ACCOUNTS, 1950-51: PART II

Votes 415 and 778 Bureau for Translations

	Estimates	Allotments	Expenditures
Salaries	716,815 00	716,815 00	709,452 40
Printing, Stationery and Office Equipment	8,000 00	8,000 00	4,704 09
A Professional and Special Services	7,500 00	7,500 00	7,395 13
Sundries, including Telegrams, Telephones, and Travelling Expenses	500 00	500 00	245 19
	<u>\$ 732,815 00</u>	<u>\$ 732,815 00</u>	<u>\$ 721,796 81</u>

As at March 31, 1951, there were 229 salaried employees being paid from this vote, of whom 144 were permanent and 85 temporary.

A Payment for outside translators' fees.

Vote 416 Canada Temperance Act.....	1,500 00
Expenditures.....	<u>\$ 195 02</u>

Payment was made to R. Vezina for legal services in connection with the enforcement of the Canada Temperance Act in Beauce County, Quebec.

PATENT AND COPYRIGHT OFFICE

Vote 417 Administration Division

	Estimates	Allotments	Expenditures
Salaries	40,980 00	40,980 00	40,531 77
Printing, Stationery and Office Equipment	5,000 00	5,000 00	4,849 94
Sundries, including Telegrams, Telephones and Travelling Expenses	1,600 00	1,600 00	1,570 28
	<u>\$ 47,580 00</u>	<u>\$ 47,580 00</u>	<u>\$ 46,951 99</u>

As at March 31, 1951, there were 12 permanent salaried employees being paid from this vote.

Votes 418, 779 and 618 Patent Division

	Estimates	Allotments	Expenditures
Salaries	355,370 00	345,350 00	322,261 10
A Printing, Stationery and Office Equipment	459,356 00	469,356 00	466,134 82
Sundries, including Telegrams, Telephones and Travelling Expenses	760 00	780 00	765 42
	<u>\$ 815,486 00</u>	<u>\$ 815,486 00</u>	<u>\$ 789,161 34</u>

As at March 31, 1951, there were 126 salaried employees being paid from this vote, of whom 65 were permanent and 61 temporary.

A Includes cost of printing of patents, \$439,516.98.

Revenues arising from services provided through the above expenditures amounted to \$661,069.95 and included: filing fees, \$357,966.87; assignments, \$38,832.12; copies, \$10,914.58; final fees, \$211,189.40; claims, \$12,851; and subscriptions, \$5,901.66.

Vote 419 Copyright and Industrial Designs Division

	Estimates	Allotments	Expenditures
Salaries	13,320 00	13,320 00	13,153 92
Printing, Stationery and Office Equipment	3,000 00	3,400 00	3,185 76
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	100 00	100 00
	<u>\$ 16,820 00</u>	<u>\$ 16,820 00</u>	<u>\$ 16,439 68</u>

As at March 31, 1951, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary.

Revenues arising from services provided through the above expenditures amounted to \$19,848.93 and included copyrights, \$14,333.72, and designs, \$3,210.49.

Vote 420 Patent Record Division

	Estimates	Allotments	Expenditures
Salaries	10,605 00	10,605 00	10,516 50
A Printing, Stationery and Office Equipment	60,000 00	60,000 00	60,000 00
Sundries, including Telegrams, Telephones and Travelling Expenses	400 00	400 00	205 79
	<u>\$ 71,005 00</u>	<u>\$ 71,005 00</u>	<u>\$ 70,722 29</u>

As at March 31, 1951, there were 5 salaried employees being paid from this vote, of whom 2 were permanent and 3 temporary.

A Includes cost of printing the *Patent Record*, \$59,228.51.

Votes 421 and 780 Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.....	4,500 00
Expenditures.....	\$ 1,943 31

Canada's contribution of \$1,943.31 to the International Office at Berne, Switzerland, for the year 1950 was for the protection of literary and artistic works.

GENERAL**Vote 422 Expenses in connection with the Bibliographic Centre (National Library)**

	Estimates	Allotments	Expenditures
Temporary Assistance	9,240 00	9,940 00	9,887 67
Printing, Stationery and Office Equipment	17,500 00	16,800 00	7,276 36
Travelling Expenses	4,500 00	4,500 00	3,409 94
Purchases	8,500 00	8,500 00	8,288 61
Sundries	1,500 00	1,500 00	1,392 05
	<u>\$ 41,240 00</u>	<u>\$ 41,240 00</u>	<u>\$ 30,254 63</u>

As at March 31, 1951, there were 6 temporary salaried employees being paid from this vote.

Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	12,082 98
Expenditures	\$ 12,070 67

Net expenditures approved individually by the Treasury Board were incurred as follows: funeral of the late Rt. Hon. W. L. MacKenzie King, \$8,871.26; funeral of the late Hon. Humphrey Mitchell, \$3,149.41; payment for wreath in connection with the funeral of the late Hon. J. A. Glen, \$50.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 370 00
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REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Privileges, Licences and Permits	1,120,041 48	922,728 51
B Proceeds from Sales	8,651 66	10,768 30
C Services and Service Fees	110,686 16	110,715 29
D Refunds of Previous Years' Expenditure	496 69	576 12
E Miscellaneous	2,066 86	1,628 86
Total Ordinary	1,241,942 85	1,046,417 08
Special Receipts		15,677 95
Grand Total	\$1,241,942 85	\$1,062,095 03

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Companies: Charters and supplementary charters and limitation certificates to issued stock, \$331,280.80; surrender of letters patent, \$9,520; less paid to Department of Public Printing and Stationery for advertising in <i>Canada Gazette</i> , \$4,082.10	336,718 70
Patents: Assignments, \$38,832.12; caveats, \$3,020; claims, \$12,851; final fees, \$211,189.40; filing fees, \$357,966.87; sundries, \$9,172.55	633,031 94
Trade Marks, Designs and Copyrights: Copyrights, \$14,333.72; designs, \$3,210.49; renewal of trade marks, \$31,760.23; trade marks, \$89,596.50; trade mark assignments, \$5,812.47; sundries, \$5,577.43	150,290 84
	1,120,041 48

B Proceeds from Sales:

Patents: Subscriptions to <i>Patent Record</i> , \$5,901.66; sale of coupons relating to printed documents, \$2,750	8,651 66
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C Services and Service Fees:

Companies: Annual returns of companies, \$76,598.48; financial statements, \$5,727; sundries, \$3,083.05	85,408 53
Patents: Copies, \$10,914.58; annual fee of Patent Agent, \$2,986; sundries, \$4,116.15	18,016 73
Registration: Certificates, copies and certified copies, \$5,221.15; sundries, \$308	5,529 15
Trade Marks and Copyrights: Copies of trade marks, \$1,325.70; copies of copyrights, \$404.05; sundries, \$2	1,731 75
	110,686 16

D Refunds of Previous Years' Expenditure	496 69
E Miscellaneous	2,066 86

Total Ordinary	\$1,241,942 85
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Certified correct.

C. STEIN,

Under-Secretary of State.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
A Internment Operations Fund	22,251 48			22,251 48
B Prisoners of War—Funds	5,981 28			5,981 28
	<u>28,232 76</u>			<u>28,232 76</u>

[14] Sundry Suspense Accounts

(c) <i>Miscellaneous</i> —				
C Secretary of State Suspense	500 00	2,955 30	7,563 47	5,108 17
D Unclaimed Cheques Suspense—Secretary of State	146 80		3 75	150 55
	<u>646 80</u>	<u>2,955 30</u>	<u>7,567 22</u>	<u>5,258 72</u>
	<u>\$ 28,879 56</u>	<u>\$ 2,955 30</u>	<u>\$ 7,567 22</u>	<u>\$ 33,491 48</u>

A The balance remaining in the fund represents earnings of former prisoners of World War 1 who died while interned, those who escaped or were killed trying to escape, and of others, who, for various reasons, were not paid the balances to their credit on release.

B This account is similar to Internment Operations Fund, except that the amount represents cash belonging to the former prisoners.

C Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

D All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	2 75	13 25
Previous Years—Collectable	nil	nil
—Uncollectable	29,885 12	29,885 12
	<u>\$ 29,887 87</u>	<u>\$ 29,898 37</u>

The only item in excess of \$1,000 in Previous Years—Uncollectable is that of \$28,400 for the late Hon. H. J. Logan.

**Employees Receiving Salaries at Annual Rates of \$5,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. The second list contains the names of employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate		Salary rate
Stein, C., Under-Secretary of State ..	\$12,000 00	Dumont, T.	5,268 00
O'Meara, W. P. J., Assistant Under-Secretary of State	8,000 00	Gagnon, L. P.	5,268 00
Baker, M.	5,520 00	Granger, C.	5,472 00
Beaubien, A. H.	8,000 00	Lamb, C. E.	5,268 00
Belleau, A. M.	5,520 00	Lemieux, J. H.	5,268 00
Berry, R. C.	5,700 00	Maloney, A. T.	5,000 00
Boudreau, E.	5,268 00	Martineau, G. A.	5,520 00
Campbell, H. A.	5,700 00	Mayer, J. H.	5,268 00
Carbonneau, C. H.	6,180 00	McCaffrey, J. P.	5,520 00
Cattanach, A. A.	5,520 00	Measures, W. H.	7,000 00
Cumming, C. H.	5,520 00	Michel, W. T.	8,000 00
Daviault, J. P. A.	6,180 00	Pope, A. D.	5,520 00
Davies, H. B.	5,520 00	Simons, F. W.	5,268 00
de la Durantaye, R.	6,180 00	Thibault, P.	5,400 00
Delahaye, W. H.	6,480 00	Trowell, F. W.	5,088 00
Doyle, H. W.	5,208 00	Whillans, T. O.	6,180 00
Duckett, C. E.	5,268 00	Young, J. H.	5,520 00

Employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Granger, C.	\$ 2,572 58	O'Meara, W. P. J.	640 84
Lunn, A. J. E.	840 84		

Suppliers receiving \$10,000 or over from this Department

Government of Canada—Department of Public Printing and Stationery, \$605,801.04.

1950-51
PUBLIC ACCOUNTS

PART II
Y

DEPARTMENT OF TRADE AND COMMERCE
(including the National Research Council)

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

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DEPARTMENT OF TRADE AND COMMERCE

SUMMARY

NOTE.—The following summaries and details of Expenditures, Revenues and Open Accounts do not include those of the National Research Council which begin on page Y-66.

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—			
Ordinary	23,079,879	48	
Special	6,459,718	04	
Government Owned Enterprises—Deficits	1,325,205	63	
			30,864,803 15
Revenues—			
Ordinary	5,973,815	60	
Special Receipts and Other Credits	25,319,725	61	
			31,293,541 21
Net Credit			\$ 428,738 06

NOTE.—Revenues are shown on page Y-19 and Open Accounts on page Y-21 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
Y-5	Stat.	Minister of Trade and Commerce—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
GENERAL ADMINISTRATION					
Y-5	423	Departmental Administration.....	487,875 00	458,648 31	436,834 67
Y-6	424 619	*Commodities Branch.....	649,710 00	589,542 00	666,848 00
Y-6	425	*Trade Commissioner Service.....	2,052,859 00	1,935,207 88	1,859,770 55
Y-7	426	Publicity and Advertising in Canada and Abroad.....	201,315 00	148,080 65	185,266 92
Y-7	427	*Economic Research and Development Branch.....	444,480 00	428,837 78	469,845 34
Y-8	428	To provide for expenses of the Industrial Defence Branch.....	60,197 00	38,896 86	35,913 27
EXHIBITIONS					
Y-8	429 781	Exhibitions Generally, including a contribution of \$1,000 to the International Bureau of Exhibitions.....	299,184 00	251,158 12	265,499 54
Y-9	430	*Canadian International Trade Fair, 1950.....	602,000 00	510,017 03	334,693 91
Y-9	782	*Canadian International Trade Fair, 1951.....	296,500 00	275,246 33	
Y-10		Transfer from Vote 401, Production and Distribution of Films (Department of Resources and Development), National Film Board....	14,170 05	8,833 14	

PUBLIC ACCOUNTS, 1950-51: PART II

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
STANDARDS DIVISION					
Y-10	431	Administration, including administration of the Precious Metals Marking Act.....	106,050 00	98,219 75	88,394 52
Y-10	432	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act.....	505,520 00	493,783 44	463,227 61
Y-11	433	Laboratory.....	48,740 00	42,359 55	33,019 94
Y-11	434	Weights and Measures Inspection Services....	604,595 00	576,041 48	512,539 74
DOMINION BUREAU OF STATISTICS					
Y-12	435	Administration.....	173,315 00	155,405 39	194,317 69
Y-12	436 }	Statistics, including contribution of \$7,087 to the Inter-American Statistical Institute.....	3,602,437 00	3,534,273 95	3,133,202 56
Y-13	437 }	Census of Population, including contribution of \$3,543 to the Inter-American Statistical Institute Committee on the 1950 Census of the Americas.....	1,278,838 00	706,249 78	540,476 05
WHEAT AND GRAIN DIVISION					
Y-13	438	Salaries and other expenses.....	26,450 00	23,963 64	27,678 94
Y-13	439	To provide for the Canadian Government's annual assessment for membership in the International Wheat Council.....	25,577 00	23,943 92	25,508 56
CANADA GRAIN ACT					
Y-14	440	Administration.....	124,190 00	120,959 70	110,942 05
Y-14	441 }	Operation and Maintenance, including inspection, weighing, registration, etc.....	2,353,247 70	2,353,055 86	2,259,920 84
Y-15	442 }	Canadian Government Elevators, including Equipment (Revote \$144,628).....	741,085 00	595,301 30	711,675 54
TERMINABLE SERVICES					
Y-15	443	Emergency Import Control—Salaries and other expenses.....	224,115 00	172,532 98	237,925 83
Y-16	444	*To provide for the liquidation of contracts, including commitments of previous years....	250,000 00	249,704 06	72,970 61
Y-16	445	To provide for Production and Transportation Subsidies on Steel and Iron under such terms and conditions as may be approved by the Governor in Council.....	2,000,000 00	1,514,397 68	4,662,251 94
Y-16	446	To provide for Research and Development of Jet Engines and Aircraft.....	1,600,000 00	1,293,363 40	1,500,000 00
B—GENERAL					
DOMINION COAL BOARD					
Y-17	449	Administration and Investigations of the Dominion Coal Board.....	101,040 00	88,517 96	82,116 41
Y-17	450	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	3,047,551 62	3,919,348 54
Y-17	Stat.	Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal.....	424,725 34	424,725 34	355,351 09
CANADIAN ARSENALS LIMITED					
Y-17	458	Administration and operation of Canadian Arsenals Limited.....	2,900,000 00	2,900,000 00	
GENERAL					
Y-17	Stat.	Gratuities to families of deceased employees....	9,059 98	9,059 98	4,756 66
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			1,820,968 86
		Total Ordinary.....	26,719,275 07	23,079,879 48	25,023,266 18

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
SPECIAL					
A—DEPARTMENT					
Y-18	447	*To reimburse the Canadian Commercial Corporation for expenses incurred in purchasing materials, supplies and equipment, etc.....	1,437,736 00	1,424,896 95	975,000 00
	784				
	621				
Y-18	448	To reimburse the Canadian Wheat Board for the estimated expenses to be incurred from August 1, 1949 to July 31, 1950, the administration of delivery quotas and permit regulations, etc.....	125,000 00	76,671 59	96,312 38
Y-18	622	*To reimburse the Canadian Wheat Board for final balance of the deficit incurred from the operation of the 1948 crop Flax account.....	2,536,775 00	2,535,941 85	3,881,963 67
Y-18	623	*To approve transfer by the Canadian Wheat Board of residual amounts totalling \$720,590.96, shown in the 1940, 1941, 1942, 1943 and 1944 crop accounts of the Board	1 00		
Y-18	677	*To provide for costs to be incurred in the planning and construction of emergency works to safeguard against the dangers of floods in the Red River Valley and the Winnipeg area generally.....	2,353,000 00	1,922,207 65	
	624				
Y-18	625	To reimburse Defence Construction Limited for expenses incurred in procuring the construction of defence projects on behalf of the Department of National Defence.....	500,000 00	500,000 00	
<i>Expenditures: from Appropriations not required for 1950-51.....</i>					4,612,753 25
Total Special.....			6,952,512 00	6,459,718 04	9,566,029 30

GOVERNMENT OWNED ENTERPRISES
DEFICITS

Trans-Canada Air Lines

Y-19	644	Net Deficit—Calendar Year 1950.....	1,325,206 00	1,325,205 63	4,317,593 16
Grand Total.....			\$34,996,993 07	\$30,864,803 15	\$38,906,888 64

*Complete title is shown in the following details.

Salary of Minister, Rt. Hon. C. D. Howe, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000 00

Rt. Hon. C. D. Howe received travelling expenses of \$2,466.68 which were charged to Vote 423.

A—DEPARTMENT
GENERAL ADMINISTRATION

Vote 423	Departmental Administration	Estimates	Allotments	Expenditures
A	Salaries	365,375 00	381,375 00	379,927 31
	Allotted from Vote 104, Salaries, etc.	5,000 00	5,000 00	
		370,375 00	386,375 00	379,927 31
	Printing, Stationery and Office Equipment	30,000 00	26,000 00	19,193 33
	Travelling Expenses	14,000 00	12,000 00	10,768 98
	Telephones, Telegrams and Postage	6,000 00	5,200 00	3,635 29
	Printing of Annual Report, Department of Trade and Commerce	2,500 00	2,500 00	1,844 17
	Trade Promotion at Home and Abroad	40,000 00	34,500 00	23,530 17
	Canadian Trade Index	15,000 00	15,000 00	15,000 00
	Freight, Cartage and Express	1,000 00	1,000 00	695 85
	Professional and Special Services and Expenses	1,000 00	2,800 00	2,520 19
	Sundries	8,000 00	2,500 00	1,533 02
		\$ 487,875 00	\$ 487,875 00	\$ 458,648 31

As at March 31, 1951, there were 161 salaried employees being paid from this vote, of whom 76 were permanent and 85 temporary.

- A An amount of \$10,000 in respect of the services of W. D. Low was repaid by the Canadian Commercial Corporation to which he was on loan and credited hereto.

Votes 424 and 619 Commodities Branch, including assistance in the development of markets and the procurement of supplies, and contributions as detailed in the Estimates

	Estimates	Allotments	Expenditures
Salaries	475,740 00	475,740 00	470,116 04
Allowance	420 00	420 00	420 00
Printing, Stationery and Office Equipment	24,000 00	24,000 00	19,043 87
A Travelling Expenses and Living Allowances	25,000 00	25,000 00	22,445 94
Telephones, Telegrams and Postage	15,000 00	15,000 00	13,572 39
Newspapers and Periodicals	400 00	975 00	682 09
Freight, Cartage and Express	900 00	900 00	393 00
Sundries	8,000 00	8,000 00	1,912 67
B Professional and Special Services and Expenses	4,500 00	11,000 00	10,478 32
International Cotton Advisory Committee Membership	2,750 00	2,750 00	2,639 06
International Rubber Study Group Contribution	2,500 00	2,500 00	1,455 56
International Tin Study Group Contribution	2,500 00	2,500 00	1,648 73
Expenses of Delegates to Commodity Study Group Meetings	3,000 00	3,000 00	1,781 61
Expenses regarding winding-up of Priorities Division	10,000 00	2,925 00	8 57
C Expenses of setting up the Department of Defence Production	75,000 00	75,000 00	42,944 75
	<u>\$ 649,710 00</u>	<u>\$ 649,710 00</u>	<u>\$ 589,542 60</u>

As at March 31, 1951, there were 259 salaried employees being paid from this vote, of whom 50 were permanent and 209 temporary.

- A Travelling expenses of \$500 or over were paid to the following officials serving without remuneration: K. S. Harris, \$2,121.76, including \$237.80 from allotment C; C. S. Kidd, \$561.94; C. T. J. Mann, \$517.05 including \$18.40 from allotment C.
- B Legal fees of \$500 or over were paid to: J. G. Ahern, Montreal, \$4,547.96; Bennet, House & Coutts, New York, \$617.76; F. Choquette, Quebec, \$1,438.65; W. H. Davison, Winnipeg, \$1,248.10; W. R. Forrester, Emerson, Man., \$1,091.51.
- C Includes the following expenditures: salaries of temporary employees, \$16,085.08; travelling expenses, \$11,085.75; stationery and office equipment, \$10,560.99. Included in the travelling expenses were the following amounts of \$500 or over, paid to officials serving without remuneration: D. C. Beam, \$1,055.25, including \$201.15 from allotment A; J. R. Donald, \$574.81; H. G. Hesler, \$671.32; G. K. Laidlaw, \$610.72; R. MacKenzie, \$768.71; K. B. Palmer, \$598.07; E. A. Taylor, \$828.43.

Vote 425 Trade Commissioner Service, including payment of compensation to Trade Commissioners for damage to and loss of furniture and effects, under regulations approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries	985,042 00	975,042 00	970,586 01
Printing, Stationery and Office Equipment	50,000 00	60,000 00	49,194 52
Travel and Removal	184,000 00	254,000 00	200,430 66
Telephones, Telegrams and Postage	55,000 00	55,000 00	49,529 81
Living Allowances	539,317 00	509,317 00	496,371 87
Office Rents	90,000 00	90,000 00	82,755 53
Local Transportation	5,500 00	6,600 00	6,539 62
A Sundries	58,000 00	58,000 00	44,218 99
Newspapers and Periodicals	8,000 00	8,000 00	7,231 31
Compensation to Trade Commissioners for loss and damage to furniture and effects	3,000 00	3,000 00	
Opening New Offices	25,000 00	10,000 00	7,866 80
Cost of Living Bonus Abroad	50,000 00	23,900 00	20,482 76
	<u>\$2,052,859 00</u>	<u>\$2,052,859 00</u>	<u>\$1,935,207 88</u>

As at March 31, 1951, there were 400 salaried employees being paid from this vote, of whom 106 were permanent and 294 temporary.

A Expenditures include: wages, \$8,268.33; professional and special services, \$1,940.51; freight, express and cartage, \$11,340.51.

A distribution of expenditures by offices follows:

Head Office	178,236 48	Liverpool, England	26,204 69
Athens, Greece	36,122 87	London, England	108,583 40
Belfast, Ireland	2,222 60	Los Angeles, U.S.A.	28,513 30
Berne, Switzerland	33,927 14	Madrid, Spain	34,292 88
Bogota, Colombia	33,433 87	Manila, Philippines	55,506 57
Bombay, India	17,735 81	Melbourne, Australia	21,257 26
Boston, U.S.A.	7,801 90	Mexico City, Mexico	47,183 35
Brussels, Belgium	58,915 63	New Delhi, India	20,715 16
Buenos Aires, Argentina	47,032 83	New York, U.S.A.	67,550 84
Cairo, Egypt	36,969 97	Oslo, Norway	30,785 15
Cape Town, South Africa	31,177 95	Paris, France	79,320 95
Caracas, Venezuela	92,364 35	Port of Spain, Trinidad	27,833 74
Colombo, Ceylon	11,447 51	Rio de Janeiro, Brazil	35,676 36
Detroit, U.S.A.	7,633 08	Rome, Italy	40,352 11
Dublin, Ireland	18,585 99	St. John's, Canada	551 63
Frankfurt, Germany	32,444 39	Santiago, Chile	26,008 52
Glasgow, Scotland	18,804 84	Sao Paulo, Brazil	37,668 48
Guatemala City, Guatemala	41,477 34	Shanghai, China	11,218 88
Havana, Cuba	38,274 18	Singapore	30,578 69
Hong Kong, China	41,487 77	Stockholm, Sweden	23,839 33
Istanbul, Turkey	34,117 71	Sydney, Australia	33,171 65
Johannesburg, South Africa	31,646 71	The Hague, The Netherlands	45,623 09
Karachi, Pakistan	29,257 37	Tokyo, Japan	20,917 27
Kingston, Jamaica	21,158 41	Vancouver, Canada	2,377 61
Leopoldville, Belgian Congo	29,567 94	Washington, U.S.A.	81,211 23
Lima, Peru	21,284 21	Wellington, New Zealand	19,954 25
Lisbon, Portugal	25,180 64		
			<u>\$1,935,207 88</u>

Vote 426 Publicity and Advertising in Canada and Abroad

	Estimates	Allotments	Expenditures
Salaries	51,915 00	53,915 00	52,606 12
Printing, Stationery and Office Equipment	3,500 00	3,500 00	1,513 72
Travelling Expenses	3,000 00	3,000 00	1,884 59
Advertising in Canada and Abroad	50,000 00	49,300 00	27,577 32
Booklets	35,000 00	35,000 00	19,023 84
Films	10,000 00	6,000 00	633 82
Translation of Material Distributed for Publication Abroad	400 00	400 00	60 96
Clipping Service and Subscriptions	500 00	500 00	44 63
Printing— <i>Foreign Trade and Commerce Exterior</i>	40,000 00	42,700 00	42,641 32
Photographs	1,500 00	1,500 00	298 64
Telephones, Telegrams and Postage	2,500 00	2,500 00	435 59
Sundries	3,000 00	3,000 00	1,360 10
	<u>\$ 201,315 00</u>	<u>\$ 201,315 00</u>	<u>\$ 148,080 65</u>

As at March 31, 1951, there were 16 salaried employees being paid from this vote, of whom 8 were permanent and 8 temporary.

Vote 427 Economic Research and Development Branch, including the conducting of investigations and reporting upon commercial relations and foreign tariffs, and the development of Canadian industry, and a contribution of \$6,300 to the International Customs Tariffs Bureau

	Estimates	Allotments	Expenditures
Salaries	391,180 00	406,180 00	403,657 06
Allotted from Vote 104, Salaries, etc.	2,000 00	2,000 00	
	<u>393,180 00</u>	<u>408,180 00</u>	<u>403,657 06</u>

	Estimates	Allotments	Expenditures
Printing, Stationery and Office Equipment	10,000 00	10,000 00	8,061 88
Purchase of Books and Material for Library	5,000 00	5,000 00	3,785 05
Travelling Expenses and Living Allowances	15,000 00	11,000 00	6,267 12
Telephones, Telegrams and Postage	3,500 00	2,500 00	1,731 89
Contribution to International Customs Tariffs Bureau	6,300 00	2,600 00	2,568 85
Professional and Special Services and Expenses	7,500 00	3,500 00	1,827 48
Sundries	4,000 00	1,700 00	938 45
	<u>\$ 444,480 00</u>	<u>\$ 444,480 00</u>	<u>\$ 428,837 78</u>

As at March 31, 1951, there were 117 salaried employees being paid from this vote, of whom 51 were permanent and 66 temporary.

Vote 428 To provide for expenses of the Industrial Defence Branch

	Estimates	Allotments	Expenditures
Salaries	26,955 00	26,955 00	22,433 40
Allowances	2,742 00	2,742 00	1,362 07
Printing, Stationery and Office Equipment	5,000 00	5,000 00	1,493 75
Travelling Expenses	15,000 00	15,000 00	11,748 36
Telephones, Telegrams and Postage	2,400 00	2,400 00	860 57
Sundries	8,100 00	8,100 00	998 71
	<u>\$ 60,197 00</u>	<u>\$ 60,197 00</u>	<u>\$ 38,896 86</u>

As at March 31, 1951, there were 12 salaried employees being paid from this vote, of whom 3 were permanent and 9 temporary.

EXHIBITIONS

Votes 429 and 781 Exhibitions Generally, including a contribution of \$1,000 to the International Bureau of Exhibitions

	Estimates	Allotments	Expenditures
Salaries and Wages	72,600 00	72,600 00	69,447 79
Living and Other Allowances	1,584 00	1,584 00	922 00
Ottawa Office—			
Sundry Expenditure	7,500 00	7,500 00	7,208 33
Travelling Expenses	4,000 00	4,000 00	3,116 95
Acquisition of Equipment	1,000 00	1,000 00	220 45
Maintenance and Upkeep of Equipment	12,000 00	12,000 00	11,588 91
London Branch—			
General Expenses, Rental of Land, Rates, Taxes, Water, Maintenance, Building, Freight, Wages and Completion of Repairs to Building	17,000 00	17,000 00	10,312 92
Participation in British Industries Fair, 1950	14,000 00	12,000 00	6,774 10
Participation in British Industries Fair, 1951	11,000 00	11,000 00	9,019 82
Participation in Tourist and Travel Shows in the United States of America	20,000 00	20,000 00	18,420 16
Membership in the International Bureau of Exhibitions	1,000 00	1,000 00	
Displays for Trade Commissioners' Offices	5,000 00	5,000 00	3,602 96
Participation in Exhibitions in Canada, United States of America and Abroad	90,000 00	91,950 00	77,530 59
Maintenance expenses and space rental of the Canadian Court in the Imperial Institute, London	2,500 00	2,500 00	1,846 35
Literature for distribution at Exhibitions Abroad	5,000 00	5,050 00	5,046 83
National Parks Exhibits	25,000 00	25,000 00	20,193 24
Displays for South America	10,000 00	10,000 00	5,906 72
	<u>\$ 299,184 00</u>	<u>\$ 299,184 00</u>	<u>\$ 251,158 12</u>

As at March 31, 1951, there were 17 salaried employees being paid from this vote, of whom 10 were permanent and 7 temporary.

Vote 430 Canadian International Trade Fair, 1950, including authority to refund from revenue deposits received for contracts for space (Revote \$115,000)

	Estimates	Allotments	Expenditures
Temporary Assistance	20,000 00	20,000 00	17,528 82
General Administrative Expenses, including cost of moving offices, etc.	32,850 00	31,665 30	22,691 69
Printing, Stationery and Office Equipment	8,400 00	8,400 00	1,717 56
Travelling Expenses	2,500 00	3,274 03	1,960 71
Promotional Literature	3,250 00	11,750 00	7,801 50
Protective and Other Services	38,000 00	37,900 00	29,467 64
Building Rental	82,000 00	82,000 00	68,750 00
Booths, construction, erection and dismantling	171,500 00	147,500 00	134,460 65
Reception and Club Room, construction, erecting and dismantling	65,000 00	77,500 00	77,056 10
Storage	4,000 00	4,000 00	
Equipment and Furniture—purchase and rental	10,000 00	13,258 25	13,256 15
Dining Room—cost of re-equipping and refurbishing	24,500 00	24,500 00	22,837 00
Display Panel in Reception Centre	2,500 00	2,500 00	1,825 20
Director's Expenses	2,500 00	2,500 00	2,281 82
Official Functions	2,500 00	2,500 00	1,998 00
London Branch, general expenses re Canadian International Trade Fair, 1950	1,500 00	1,752 42	1,750 42
Advertising	131,000 00	131,000 00	104,633 77
	<u>\$ 602,000 00</u>	<u>\$ 602,000 00</u>	<u>\$ 510,017 03</u>

The Canadian Engineering and Contracting Co., Ltd., Hamilton, Ont., completed a contract amounting to \$240,370 for refurbishing, erection, new construction and dismantling of booths, including electrical work, and was paid \$179,400 which included the final payment.

James Cousins Company, Toronto, completed a contract for painting exhibitors' booth signs and was paid \$5,300.

Design Craft, Ltd., Toronto, completed a contract amounting to \$36,295 for removal and re-installation of permanent exhibits of motor car companies and was paid \$19,295 which was the final payment.

The total expenditures were \$844,710.94 of which \$334,693.91 was charged to Vote 899 in 1949-50. Revenues totalled \$450,347.37 and included rent of space, \$392,116.50, admissions, \$39,805, and concessions, \$11,666.56.

Vote 782 Canadian International Trade Fair, 1951, including authority to refund from revenue deposits received for contracts for space

	Estimates	Allotments	Expenditures
Temporary Assistance	56,000 00	56,000 00	48,945 27
General Administrative Expenses, including cost of moving offices, etc.	18,000 00	26,000 00	21,254 52
Printing, Stationery and Office Equipment	8,000 00	4,000 00	3,783 28
Travelling Expenses	7,000 00	8,000 00	6,651 18
Promotional Literature	45,000 00	37,000 00	33,919 06
A Booths, construction, erecting and dismantling	45,000 00	48,710 00	47,721 00
A Reception and Club Room, construction, erecting and dismantling	2,500 00	2,500 00	2,500 00
Storage	2,500 00		
London Branch, general expenses re Canadian International Trade Fair, 1951	2,500 00	2,290 00	2,245 95
Advertising	110,000 00	110,000 00	107,158 00
Protective and Other Services		1,000 00	278 07
Display Panel in Reception Centre		1,000 00	790 00
	<u>\$ 296,500 00</u>	<u>\$ 296,500 00</u>	<u>\$ 275,246 33</u>

As at March 31, 1951, there were 24 temporary salaried employees being paid from this vote.

A A contract amounting to \$227,237 was awarded to Design Craft, Ltd., Toronto, for refurbishing, erecting, new construction and dismantling of these structures. Progress payments totalled \$50,221.

Transfer from Vote 401, Production and Distribution of Films (Department of Resources and Development), National Film Board

	Estimates	Allotments	Expenditures
Displays, Posters and Publication Design	\$ 14,170 05	\$ 14,170 05	\$ 8,833 14

Pursuant to the provisions of the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S. and under authority of P.C. 4791, October 4, 1950, the control and supervision of the Displays Division of the National Film Board together with the duties, functions and equipment of the said Division, were transferred, effective October 1, 1950, from the Hon. Robert H. Winters, Minister of Resources and Development to the Exhibition Branch of the Department of Trade and Commerce.

The amount transferred represented the balance available for expenditure by the Displays Division and was transferred by T.B. 398313, December 1, 1950.

STANDARDS DIVISION

Vote 431 Administration, including administration of the Precious Metals Marking Act

	Estimates	Allotments	Expenditures
Salaries	83,970 00	83,970 00	81,173 56
Printing, Stationery and Office Equipment	2,520 00	2,705 00	2,551 04
Travelling Expenses	10,000 00	10,000 00	8,452 33
Telephones, Telegrams and Postage	1,000 00	1,000 00	714 95
Freight, Express and Cartage	120 00	120 00	99 68
Sundries, including purchase of gold and silver articles for assay purposes and cost of assays	3,000 00	2,215 00	140 12
Rental of Tabulating Equipment	1,440 00	1,440 00	1,200 00
Printing of Biennial Report	2,000 00	2,750 00	2,739 17
Professional and Special Services	2,000 00	1,850 00	1,148 90
	<u>\$ 106,050 00</u>	<u>\$ 106,050 00</u>	<u>\$ 98,219 75</u>

This vote was provided for the general expenses of the Division, which is responsible for the administration of the Acts and relative regulations in respect of electricity and gas inspection, laboratory service, precious metals marking inspection and weights and measures inspection.

As at March 31, 1951, there were 25 salaried employees being paid from this vote, of whom 14 were permanent and 11 temporary.

Vote 432 Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act

	Estimates	Allotments	Expenditures
Salaries	381,060 00	396,410 00	396,410 00
Allotted from Vote 104, Salaries, etc.	3,000 00	3,000 00	2,854 15
	<u>384,060 00</u>	<u>399,410 00</u>	<u>399,264 15</u>
Printing, Stationery and Office Equipment	9,000 00	12,000 00	9,789 62
Travelling Expenses	71,500 00	63,500 00	58,751 74
Telephones, Telegrams and Postage	5,300 00	4,300 00	3,901 47
Acquisition of Equipment	21,560 00	13,510 00	11,268 85
Repairs and Upkeep of Equipment	1,850 00	550 00	363 87
Supplies and Materials	8,350 00	8,350 00	7,731 45
Freight, Express and Cartage	2,500 00	2,500 00	2,202 21
Sundries	1,400 00	1,400 00	510 08
	<u>\$ 505,520 00</u>	<u>\$ 505,520 00</u>	<u>\$ 493,783 44</u>

As at March 31, 1951, there were 151 salaried employees being paid from this vote, of whom 96 were permanent and 55 temporary.

A distribution of expenditures by units follows:

Head Office	26,773 61	Nelson	6,513 67
Central Division	4,191 82	Ottawa	21,734 07
Western Division	4,301 69	Quebec	19,915 13
Belleville	21,050 90	Regina	14,441 22
Calgary	13,198 44	Saint John	16,239 43
Charlottetown	2,321 27	St. John's	3,951 35
Edmonton	13,602 68	Sudbury	18,383 88
Fort William	8,818 97	Three Rivers	9,312 93
Halifax	13,616 85	Toronto	66,803 06
Hamilton	35,198 60	Vancouver	26,871 63
London	40,167 48	Victoria	9,642 16
Montreal	68,722 36	Winnipeg	28,010 24
			\$ 493,783 44

Revenues arising from services provided through the above expenditures amounted to \$1,266,769.93, and included electricity inspection fees, \$550,277.10; gas inspection fees, \$106,913.70; and duty assessed for the export of electric power, \$608,601.82.

Vote 433 Laboratory

	Estimates	Allotments	Expenditures
Salaries	29,865 00	34,890 00	34,883 96
Printing, Stationery and Office Equipment	200 00	275 00	210 69
Travelling Expenses	4,000 00	4,000 00	3,304 30
Telephones, Telegrams and Postage	50 00	50 00	30 00
Acquisition of Equipment	11,125 00	7,025 00	2,874 57
Repairs and Upkeep of Equipment	2,000 00	1,000 00	475 49
Supplies and Materials	1,300 00	1,300 00	474 98
Freight, Express and Cartage	100 00	100 00	96 71
Sundries	100 00	100 00	8 85
	<u>\$ 48,740 00</u>	<u>\$ 48,740 00</u>	<u>\$ 42,359 55</u>

As at March 31, 1951, there were 13 salaried employees being paid from this vote, of whom 11 were permanent and 2 temporary.

Vote 434 Weights and Measures Inspection Services

	Estimates	Allotments	Expenditures
Salaries	311,070 00	326,070 00	325,392 30
Printing, Stationery and Office Equipment	12,000 00	15,000 00	13,254 43
Travelling Expenses	55,000 00	55,000 00	53,244 69
Telephones, Telegrams and Postage	6,000 00	6,000 00	4,529 93
Acquisition of Equipment	44,375 00	20,075 00	9,381 19
Repairs and Upkeep of Equipment	3,000 00	3,000 00	1,237 95
Supplies and materials	3,500 00	3,500 00	993 59
Cartage	157,650 00	163,950 00	163,548 99
Freight and Express	2,000 00	2,000 00	1,730 09
Sundries, including Short Weight Expenditures	10,000 00	10,000 00	2,728 32
	<u>\$ 604,595 00</u>	<u>\$ 604,595 00</u>	<u>\$ 576,041 48</u>

As at March 31, 1951, there were 124 salaried employees being paid from this vote, of whom 85 were permanent and 39 temporary.

A distribution of expenditures by units follows:

Head Office	26,477 86	Quebec	40,578 37
Belleville	22,310 18	Regina	27,859 67
Calgary	22,848 19	Saint John	14,809 99
Charlottetown	5,257 01	St. John's	24,001 91
Dawson	372 00	Saskatoon	27,033 40
Edmonton	32,189 54	Sherbrooke	16,145 37
Fort William	7,988 20	Sudbury	13,218 60
Halifax	18,619 79	Three Rivers	18,018 41
Hamilton	29,145 99	Toronto	43,355 73
London	34,553 52	Vancouver	36,486 87
Montreal	53,347 50	Winnipeg	30,196 93
Ottawa	31,226 45		
			\$ 576,041 48

Revenues arising from services provided through the above expenditures amounted to \$499,455.42, and included weights and measures inspection fees, \$497,153.93.

DOMINION BUREAU OF STATISTICS

Vote 435 Administration

	Estimates	Allotments	Expenditures
Salaries	165,165 00	165,165 00	151,065 38
Printing, Stationery and Office Equipment	2,000 00	2,000 00	796 17
Travelling Expenses	3,000 00	2,600 00	617 73
Telephones, Telegrams and Postage	75 00	75 00	71 57
Local Transportation	325 00	375 00	373 30
Freight, Express and Cartage	100 00	100 00	55 21
Sundries	2,250 00	2,250 00	1,719 72
Repairs and Upkeep of Equipment	400 00	750 00	706 31
	\$ 173,315 00	\$ 173,315 00	\$ 155,405 39

As at March 31, 1951, there were 62 salaried employees being paid from this vote, of whom 23 were permanent and 39 temporary.

Votes 436 and 783 Statistics, including contribution of \$7,087 to the Inter-American Statistical Institute

	Estimates	Allotments	Expenditures
Salaries	2,625,655 00	2,604,655 00	2,593,681 33
Printing, Stationery and Office Equipment	331,535 00	318,535 00	311,251 86
Travelling Expenses	52,360 00	37,360 00	36,488 76
Telephones, Telegrams and Postage	20,000 00	19,000 00	17,594 06
A Vital Statistics Fees	65,000 00	65,000 00	59,818 10
B Criminal Statistics Fees	16,000 00	20,000 00	19,945 45
Sundries	5,000 00	1,000 00	547 39
Photographic Supplies	13,000 00	9,000 00	8,543 68
Publications for Crop Correspondents	16,000 00	16,000 00	12,182 98
Printing of Dominion Bureau of Statistics Publications	132,000 00	215,000 00	193,974 37
C Rental of Office Equipment	144,000 00	139,681 00	135,224 65
Conferences on Agricultural, Financial, and Health and Welfare Statistics	11,800 00	3,800 00	2,559 59
Contribution to the Inter-American Statistical Institute	7,087 00	2,706 00	2,705 85
Remuneration and Expenses of Enumerators of the Field Sampling Organization	140,000 00	135,000 00	126,006 36
Memberships in Technical Organizations, Scientific Journals, etc., for reference purposes	7,200 00	4,200 00	3,771 19
Freight, Express and Cartage	4,800 00	6,500 00	6,492 77
Remuneration and Expenses of Enumerators to secure statistical returns and names of new stores	8,000 00	5,000 00	3,485 56
Enumeration of an Age-Sex Census of patients in mental hospitals	3,000 00		
	\$3,602,437 00	\$3,602,437 00	\$3,534,273 95

As at March 31, 1951, there were 1,145 salaried employees being paid from this vote, of whom 447 were permanent and 698 temporary.

A Payments were made to the provinces as follows: Newfoundland, \$2,215.20; Nova Scotia, \$1,681; Prince Edward Island, \$403.10; New Brunswick, \$2,451.90; Quebec, \$16,407.20; Ontario, \$19,764.90; Manitoba, \$3,523.80; Saskatchewan, \$3,702.30; Alberta, \$4,189; British Columbia, \$5,479.70.

B Consists of a great number of small amounts paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.

C Payment was made to International Business Machines Co., Ltd., Toronto.

Revenues arising from services provided through the above expenditures amounted to \$40,313.12 and included Dominion Bureau of Statistics, bulletin service, \$29,888.30.

Vote 437 Census of Population, including contribution of \$3,543 to the Inter-American Statistical Institute Committee on the 1950 Census of the Americas

	Estimates	Allotments	Expenditures
Salaries	230,220 00	230,220 00	225,540 82
Printing, Stationery and Office Equipment	5,700 00	4,700 00	1,712 08
Telephones, Telegrams and Postage	100 00	100 00	62 26
Freight, Express and Cartage	100 00	100 00	96 99
Photographic Supplies	7,000 00	7,000 00	1,637 24
Printing of Census Reports	37,500 00	37,500 00	8,721 60
Sundries	100 00	100 00	
A Expenses in connection with the 1951 Decennial Census of Population and Agriculture	987,075 00	987,075 00	458,235 40
Contribution to the Inter-American Statistical Institute on the 1950 Census of the Americas	3,543 00	3,543 00	3,382 05
Expenses in connection with the 1951 Decennial Census of Distribution (Merchandising Establishments)	7,500 00	8,500 00	6,861 34
	<u>\$1,278,838 00</u>	<u>\$1,278,838 00</u>	<u>\$ 706,249 78</u>

As at March 31, 1951, there were 171 salaried employees being paid from this vote, of whom 52 were permanent and 119 temporary.

A Includes the following expenditures: salaries of temporary employees, \$157,022.10; payments to census commissioners, \$52,853.76; stationery and other office supplies, \$200,566.69.

WHEAT AND GRAIN DIVISION

Vote 438 Salaries and other expenses

	Estimates	Allotments	Expenditures
Salaries	19,725 00	19,925 00	19,695 14
Printing, Stationery and Office Equipment	600 00	600 00	337 51
Travelling Expenses	3,000 00	3,000 00	1,717 13
Telephones, Telegrams and Postage	2,500 00	2,500 00	2,210 71
Sundries	625 00	425 00	3 15
	<u>\$ 26,450 00</u>	<u>\$ 26,450 00</u>	<u>\$ 23,963 64</u>

This vote was provided for the general expenses of the Division which serves as the Department's procurement agency with regard to purchases of wheat, flour and other cereal products for foreign governments, and also keeps under constant survey Canada's grain position with reference to supply, transportation, and domestic and export demand.

The Director of the Division serves as secretary to the Wheat Committee of the Cabinet and as the departmental liaison officer to the Canadian Wheat Board.

As at March 31, 1951, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

Vote 439 To provide for the Canadian Government's annual assessment for membership in the International Wheat Council	25,577 00
Expenditures	\$ 23,943 92

CANADA GRAIN ACT

Vote 440 Administration

	Estimates	Allotments	Expenditures
Salaries	98,630 00	96,030 00	95,660 07
Advertising	300 00	300 00	277 14
Telephones, Telegrams and Postage	1,600 00	2,200 00	2,123 04
Repairs and Upkeep of Equipment	360 00	360 00	209 73
Acquisition of Equipment	1,500 00	100 00	95 14
Sundries	1,200 00	1,200 00	993 87
Professional Services	1,500 00	1,500 00	532 00
Rents	7,600 00	7,600 00	7,564 30
Supplies and Materials	350 00	350 00	218 33
Printing, Stationery and Office Equipment	3,500 00	3,500 00	2,780 15
Express, Freight and Cartage	150 00	150 00	87 19
Travelling Expenses	7,500 00	10,900 00	10,413 74
	<u>\$ 124,190 00</u>	<u>\$ 124,190 00</u>	<u>\$ 120,959 70</u>

As at March 31, 1951, there were 21 salaried employees being paid from this vote, of whom 18 were permanent and 3 temporary.

A statement of Revenue and Expenditure of the Board of Grain Commissioners for Canada for the fiscal year ending March 31, 1951, as certified by the Auditor General of Canada, will be found in Appendix 2 to this section, see page Y-35.

Votes 441 and 620 Operation and Maintenance, including inspection, weighing, registration, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages	2,009,536 00	2,021,711 00	2,021,711 00
Allotted from Vote 104, Salaries, etc.	9,711 70	9,711 70	9,708 19
	<u>2,019,247 70</u>	<u>2,031,422 70</u>	<u>2,031,419 19</u>
Allowances	15,000 00	13,875 00	13,870 64
Overtime	50,000 00	50,035 00	50,033 81
A Telephones, Telegrams and Postage	12,000 00	12,155 00	12,152 77
Repairs and Upkeep of Equipment	3,000 00	2,675 00	2,673 86
Acquisition of Equipment	15,000 00	10,365 00	10,362 89
Sundries	10,000 00	9,760 00	9,758 93
B Professional Services	3,500 00	4,465 00	4,465 00
C Rents	92,000 00	92,975 00	92,972 06
Supplies and Materials	12,000 00	12,715 00	12,710 99
D Printing, Stationery and Office Equipment	40,000 00	34,330 00	34,325 92
Freight, Express and Cartage	16,500 00	17,370 00	17,369 65
Travelling Expenses	65,000 00	61,105 00	60,940 15
	<u>\$2,353,247 70</u>	<u>\$2,353,247 70</u>	<u>\$2,353,055 86</u>

This vote was provided for the expenses of grain inspection, grain weighing and other related services performed by the Board of Grain Commissioners under authority of the Canada Grain Act, c. 86, R.S., as amended.

As at March 31, 1951, there were 745 salaried employees being paid from this vote, of whom 546 were permanent and 199 temporary.

- A The expenditures were for: telephones, \$6,668.84; telegrams, \$665.27; postage, \$4,818.66.
- B Comprises the following expenditures: grain appeal tribunals, \$2,205; grain standard committees, \$2,260.
- C Payments of \$10,000 or over were: British Pacific Building Limited, Vancouver, \$10,639.46; Chapples Ltd., Fort William, Ont., \$23,246.85; Traders Building Association Limited, Winnipeg, \$41,135.53.
- D Payments to the Department of Public Printing and Stationery amounted to \$33,177.44.

Revenues arising from services provided through the above expenditures amounted to \$1,897,918.38 and included: grain inspection, \$1,140,886.90; grain weighing, \$592,594.49; registration and cancellation of warehouse receipts, \$32,559.67; grain sampling, \$33,036.01; overtime, \$28,372.80; elevator licence fees, \$29,329, and sale of grain samples, \$34,845.58. It should be noted that these amounts represent cash received in the current fiscal year whereas those shown in the Appendix quoted in Vote 440 are on an accrual basis.

Vote 442 Canadian Government Elevators, including Equipment (Revote \$144,628)

	Estimates	Allotments	Expenditures
Salaries and Wages	342,615 00	374,615 00	370,414 75
Allowances	1,200 00	1,200 00	1,093 54
Overtime	1,000 00	12,500 00	10,696 01
Telephones, Telegrams and Postage	2,400 00	2,400 00	2,330 28
Repairs and Upkeep of Buildings and Works	199,020 00	170,620 00	98,693 80
Repairs and Upkeep of Equipment	7,500 00	7,500 00	5,795 35
Acquisition or Construction of Buildings and Works	107,868 00		
Port Arthur Elevator			
Interlocking leg and conveyor motors		152 00	
Installation of ammeters on shipping legs		216 00	
Replacing wooden sacking room and annex office with tile structures		16,500 00	16,134 02
Contract: T. Crittall & Son, \$15,651.45, payment in full.			
		16,868 00	16,414 92
Calgary Elevator			
Dust control system		7,400 00	7,371 29
Contract (1948-49): Day Company of Canada Ltd., \$168,022.01; payments, including final payment, \$7,156.59.			
		7,400 00	7,371 29
General			
Exit ladders at Moose Jaw, Saskatoon, Calgary, Edmonton, Lethbridge and Prince Rupert Elevators		56,000 00	
Total Acquisition or Construction, etc.	107,868 00	80,268 00	23,805 31
Sundries, including Unemployment Insurance	58,542 00	58,542 00	53,682 64
Rents	7,400 00	7,400 00	7,353 88
Supplies and Materials	6,000 00	21,000 00	19,033 18
Printing, Stationery and Office Equipment	2,640 00	1,140 00	897 05
Express, Freight and Cartage	400 00	400 00	298 66
Travelling Expenses	2,500 00	2,500 00	1,206 85
Purchase of Screenings	2,000 00	1,000 00	
	<u>\$ 741,085 00</u>	<u>\$ 741,085 00</u>	<u>\$ 595,301 30</u>

This vote was provided for the expenses of management and operation, from headquarters at Fort William, of the Canadian Government elevators at Saskatoon, Moose Jaw, Lethbridge, Edmonton, Calgary and Prince Rupert and maintenance of the Canadian Government elevator at Port Arthur, which is leased to a private firm.

As at March 31, 1951, there were 133 salaried employees being paid from this vote, of whom 94 were permanent and 39 temporary.

Revenues arising from services provided through the above expenditures amounted to \$497,289.39 and included storage and elevation of grain, cleaning, drying, etc., \$407,825.66; sale of surplus grain, \$1,499.86; sale of screenings, \$19,901.85 and rent of Port Arthur Elevator, \$66,638.02. It should be noted that these amounts represent cash received in the current fiscal year whereas those shown in the appendix quoted below are on an accrual basis.

The Balance Sheet as at March 31, 1951, as certified by the Auditor General, together with supporting schedules will be found in Appendix 5 to this section, see page Y—42.

TERMINABLE SERVICES

Vote 443 Emergency Import Control—Salaries and other expenses

	Estimates	Allotments	Expenditures
Temporary Assistance	208,115 00	208,115 00	163,560 40
Travelling Expenses and Living Allowances	2,500 00	2,500 00	821 58
Telephones, Telegrams and Postage	6,000 00	6,000 00	4,308 48
Printing, Stationery and Office Equipment	5,000 00	5,000 00	3,713 09
Freight, Cartage and Express	500 00	500 00	89 11
Sundries	2,000 00	2,000 00	40 32
	<u>\$ 224,115 00</u>	<u>\$ 224,115 00</u>	<u>\$ 172,532 98</u>

This vote was provided for administrative expenses in connection with regulations imposed under authority of the Emergency Exchange Conservation Act, c. 7, 1948, in respect of items contained in Schedule III to the Act. The Wartime Prices and Trade Board, Department of Finance, administered the regulations in respect of items contained in Schedules I and II. Under authority of P. C. 6148, December 21, 1950, the regulations were suspended, effective January 1, 1951.

As at March 31, 1951, there were 48 temporary salaried employees being paid from this vote.

Vote 444 To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Department of Reconstruction and Supply or an agency of the Department of Reconstruction and Supply; and for miscellaneous and unforeseen expenses.	250,000 00
Expenditures.	\$ 249,704 06

A distribution of expenditures follows:

Costs in connection with land required for war purposes	8,004 20
Legal fees paid in connection with liquidation of war contracts:	
Roger Brossard, Montreal, \$1,074; J. de N. Kennedy, Toronto, \$1,837.64; John T. MacQuarrie, Halifax, \$5,434.28; Hugh E. O'Donnell, Montreal, \$2,947.05; Roger Ouimet, Montreal, \$3,550.99; Jacques Vadboncoeur, Montreal, \$1,291.60; sundry payments of amounts under \$1,000 each, \$2,467.51	18,603 07
Irvin Air Chute Limited, Fort Erie, Ont.—P.C. 989, March 1, 1951, authorized payment in full and final settlement of all claims for compensation for the use of patents in the manufacture of parachutes from September 18, 1940, to August 1, 1945	183,508 00
Dominion Magnesium Limited, Haley's Corners, Ont.—P.C. 4304, September 7, 1950, authorized payment, as the Crown's portion of a claim made against the company by Magnesium Elektron Limited, London, England, for compensation for infringements of two patents used in the development of the "Pigeon Process" for extracting magnesium	15,000 00
Sageb, Societe Anonyme de Gestion et d'Exploitation de Brevets de Fribourg, Switzerland—P.C. 6161, December 21, 1950, authorized payment in full and final settlement of all claims against the Crown or its agencies arising from the use of a patent in the construction of 3-inch Infantry Trench Mortars	2,750 00
Department of Public Printing and Stationery—cost of printing fifty copies of an Appeal case for use in the Supreme Court of Canada	3,056 74
Canadian National Railways for unequaled "empty mileage" on Department of Munitions and Supply tank cars operated by the Company during the period December 31, 1943 to May 1, 1946, which have not been offset by "loaded mileage"	9,371 18
Termination of Contracts—P.C. 929, February 15, 1945, authorized settlement of claims under war contracts which were terminated in whole or in part before completion. Charges comprised a payment of \$2,188.67 to John Bertram and Sons Limited, Dundas, Ont., and the write-off of \$6,400 being the balance of a loan to Lethbridge Collieries Limited, Lethbridge, Alta.—see comment O under Open Accounts further on in this section	8,588 67
Sundries	822 20
	\$ 249,704 06

Vote 445 To provide for Production and Transportation Subsidies on Steel and Iron, under such terms and conditions as may be approved by the Governor in Council.	2,000,000 00
Expenditures.	\$1,514,397 68

Payments were made to Atlas Steels Limited, Welland, Ont., \$75,922.39; Dominion Steel and Coal Corporation Limited, Sydney, N.S., \$78.67; Steel Company of Canada, Limited, Hamilton, Ont., \$1,438,396.62.

Vote 446 To provide for Research and Development of Jet Engines and Aircraft.	1,600,000 00
Expenditures.	\$1,293,363 40

This vote was provided for expenditures on research and development of jet-propelled transport aircraft which are being carried out by A. V. Roe, Canada, Limited, Toronto, under an agreement authorized by P.C. 4436, October 31, 1947. All payments were made to the company. Payments to date amounted to \$9,293,363.40.

B--GENERAL

DOMINION COAL BOARD

Vote 449 Administration and Investigations of the Dominion Coal Board

	Estimates	Allotments	Expenditures
Salaries	68,240 00	74,444 00	73,801 48
A Allowances	7,500 00	4,996 00	2,975 00
Printing, Stationery and Office Equipment	6,000 00	6,000 00	4,660 94
B Travelling Expenses	12,800 00	9,100 00	5,046 49
Telephones, Telegrams and Postage	2,500 00	2,500 00	1,843 19
Sundries	4,000 00	4,000 00	190 86
	<u>\$ 101,040 00</u>	<u>\$ 101,040 00</u>	<u>\$ 88,517 96</u>

As at March 31, 1951, there were 23 salaried employees being paid from this vote, of whom 13 were permanent and 10 temporary.

A P.C. 126/4433, October 30, 1947, and P.C. 4561, November 7, 1947, authorized payment to the members of the Dominion Coal Board for their services at the rate of \$25 per day. Payments in this respect were as follows: I. MacLaren, \$350; D. W. Morrison, \$550; E. J. Renaud, \$400; P. Streeter, \$375; G. A. Vissac, \$775; W. C. Whittaker, \$525.

B Travelling expenses of \$500 or over were paid to members as follows: G. A. Vissac, \$722.63; W. C. Whittaker, \$687.90.

Vote 450 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00
Expenditures.....	<u>\$3,047,551 62</u>

Subventions were paid to: Canadian Collieries (Dunsmuir) Ltd., Nanaimo, B.C., \$4,448.25; Canadian National Railways, Montreal, \$1,192,574.97; Canadian Pacific Railway Company, Montreal, \$1,021,908.20; Cumberland Railway and Coal Co., Ltd., Sydney, N.S., \$284.25; Dominion Coal Co., Ltd., Sydney, N.S., \$567,832.04; Maritime Coal, Railway and Power Co., Ltd., Amherst, N.S., \$411.74; Northern Alberta Railways Co., Edmonton, Alta., \$20,389.37; Old Sydney Collieries Ltd., Trenton, N.S., \$74,089.14; Sydney and Louisburg Railway Co., Sydney, N.S., \$165,613.66.

Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	424,725 34
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The statutory authority provides for subsidy payments of 49½ cents per ton on bituminous coal which was mined and converted into coke in Canada and then used in the smelting of iron from ore, or in the manufacture of steel ingots or steel castings in Canada. Payment was made to the Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

CANADIAN ARSENALS LIMITED

Vote 458 Administration and operation of Canadian Arsenals Limited.....	2,900,000 00
Expenditures.....	<u>\$2,900,000 00</u>

The above expenditures represent advances to cover capital and operating expenses. As the Balance Sheet as at March 31, 1951 and supporting schedules (Appendix 3 to this section), which were received after the close of the fiscal year, revealed that the amount required was \$2,594,090, a refund of \$305,910 was recovered in 1951-52 and credited to Special Receipts.

GENERAL

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	<u>\$ 9,059 98</u>
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SPECIAL

A-DEPARTMENT

Votes 447, 784 and 621 To reimburse the Canadian Commercial Corporation for expenses incurred in purchasing materials, supplies and equipment, etc., on behalf of the Department of National Defence, under Chapter 51, Statutes of 1947.....		1,437,736 00
Expenditures.....		<u>\$1,424,896 95</u>

Vote 448 To reimburse the Canadian Wheat Board for the estimated expenses to be incurred from August 1, 1949 to July 31, 1950, the administration of delivery quotas and permit regulations, etc.....		125,000 00
Expenditures.....		<u>\$ 76,671 59</u>

Vote 622 To reimburse the Canadian Wheat Board for final balance of the deficit incurred from the operation of the 1948 crop Flax account for the period August 1, 1948 to July 31, 1950, authority P.C. 3376 dated July 28, 1948.....		2,536,775 00
Expenditures.....		<u>\$2,535,941 85</u>

Vote 623 To approve transfer by the Canadian Wheat Board of residual amounts totalling \$720,590.96, shown in the 1940, 1941, 1942, 1943 and 1944 crop accounts of the Board, in respect of interest that accrued pending presentation of cheques issued in distribution of the amounts in those accounts, to the crop accounts of the Board for the pool period commencing August 1, 1945, and ending July 31, 1950, such amount to be deemed to be moneys received by the Board from the sale of wheat produced in the designated area and sold and delivered to the Board by producers during that pool period		\$ 1 00
Expenditures.....		<u>nil</u>

Votes 677 and 624 To provide for costs to be incurred in the planning and construction of emergency works to safeguard against the dangers of floods in the Red River Valley and the Winnipeg area generally, under an agreement or agreements with the province of Manitoba which shall provide that Canada shall meet 75 per cent of the costs of such works, excluding the costs of land, and that Manitoba, or its municipalities or residents, shall meet the remaining cost, including the cost of land.....		2,353,000 00
Expenditures.....		<u>\$1,922,207 65</u>

The Greater Winnipeg Dyking Board was established in accordance with the terms of an agreement dated July 10, 1950 between the Government of Canada and the Government of the Province of Manitoba. The Board consists of a Chairman and two members. Details of expenditures are shown in the Balance Sheet and Financial Statements of the Board in Appendix 9 to this section, see page Y-56.

Vote 625 To reimburse Defence Construction Limited for expenses incurred in procuring the construction of defence projects on behalf of the Department of National Defence..		500,000 00
Expenditures.....		<u>\$ 500,000 00</u>

Payment was made on account of fees earned for the period, November 22, 1950 to March 31, 1951, in accordance with the terms of an agreement dated December 12, 1950 between the Minister of Trade and Commerce and Defence Construction Limited.

GOVERNMENT OWNED ENTERPRISES
DEFICITS*Trans-Canada Air Lines*

Vote 644 To hereby authorize and provide for payment during the fiscal year 1950-51 to Trans-Canada Air Lines to be applied by Trans-Canada Air Lines in payment of the net deficit (certified by the Auditors of Trans-Canada Air Lines) resulting from the operations of Trans-Canada Air Lines and its subsidiary, Trans-Canada (Atlantic) Limited, during the calendar year 1950; this amount to be applied in the repayment of accountable advances made to the Company from the Consolidated Revenue Fund—

Trans-Canada Air Lines (Surplus).....	201,206 00
Trans-Canada (Atlantic) Limited (Deficit).....	1,526,412 00

Net Deficit	1,325,206 00
Expenditures	\$1,325,205 63

Expenditures in respect of Trans-Canada Air Lines were reported under the Department of Transport.

Payments of Damage Claims

	Amount
Sundry claims, (2)	\$ 75 25

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Tax Revenue:		
A Miscellaneous Taxes	608,601 82	431,895 38
Non-Tax Revenue:		
B Return on Investments	1,274,307 61	219,979 63
C Privileges, Licences and Permits	154,650 26	154,146 89
D Proceeds from Sales	60,180 55	56,307 09
E Services and Service Fees	3,820,986 49	3,504,369 60
F Refunds of Previous Years' Expenditure	41,266 45	8,553 48
G Miscellaneous	13,822 42	12,834 00
Total Ordinary	5,973,815 60	4,388,086 07
Special Receipts and Other Credits—		
H Refunds of Previous Years' Special Expenditure	310,681 01	50,951 68
I Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	3,671,542 81	17,718,973 76
J Sale of Surplus Crown Assets	19,613,200 50	16,350,503 39
K Surplus of Canadian Arsenals Limited	1,724,301 29	
Total Special Receipts and Other Credits	25,319,725 61	34,120,428 83
Grand Total	\$ 31,293,541 21	\$ 38,508,514 90

Details

Ordinary Revenue—

Tax Revenue:		
A	Miscellaneous Taxes: Duty assessed for the export of electric power	608,601 82
Non-Tax Revenue:		
B	Return on Investments: Algoma Steel Corporation Ltd., \$157,980.09; Atlas Steels Ltd., \$17,470.71; Dominion Steel and Coal Corporation, Ltd., \$27,075.04; Eldorado Mining and Refining (1944) Ltd., \$1,057,500; miscellaneous, \$14,281.77	1,274,307 61
C	Privileges, Licences and Permits:	
	Elevator licence fees	29,329 00
	Rent of Port Arthur elevator leased to McCabe Bros. Grain Co.	66,638 02
	Fees collected by Canadian Government Trade Commissioners in foreign countries for signing certificates on customs invoices, etc.	4,973 68
	Admissions, Canadian International Trade Fair, 1950	40,144 00
	Restaurant concession, Canadian International Trade Fair, 1950	11,666 56
	Sundries	1,899 00
		154,650 26
D	Proceeds from Sales: Grain samples (Board of Grain Commissioners), \$34,845.58; surplus grain (Canadian Government Elevators), \$1,499.86; screenings, \$19,901.85; sundries, \$3,933.26	60,180 55
E	Services and Service Fees:	
	Board of Grain Commissioners—	
	Inspection	1,140,886 90
	Weighing	592,594 49
	Registration and cancellation of warehouse receipts	32,559 67
	Sampling	33,036 01
	Overtime	28,372 80
	Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.)	
	Calgary	155,753 96
	Edmonton	41,348 92
	Lethbridge	517 44
	Moose Jaw	84,490 64
	Saskatoon	125,714 70
	Electricity inspection fees	550,277 10
	Electricity laboratory fees	422 60
	Gas inspection fees	106,913 70
	Weights and measures inspection fees	497,153 93
	Weights and measures laboratory fees	2,131 10
	Dominion Bureau of Statistics, bulletin service	29,888 30
	Rent of space, Canadian International Trade Fair, 1950	392,116 50
	Sundries	6,807 73
		3,820,986 49
F	Refunds of Previous Years' Expenditure	41,266 45
G	Miscellaneous: Parking fees, rental of furniture, etc., Canadian International Trade Fairs, \$6,645.06; tabulating service etc., by Dominion Bureau of Statistics, \$5,956.64; fines, \$260; sundries, \$960.72	13,822 42
Total Ordinary		5,973,815 60

Special Receipts and Other Credits—

H	Refunds of Previous Years' Special Expenditure: Refund of a portion of the payment that was made to the Canadian Commercial Corporation as reimbursement for amounts advanced by it as working capital under mortgage security to George T. Davie and Sons, Ltd., \$310,677.76; miscellaneous, \$3.25	310,681 01
I	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures: Miscellaneous refunds from contractors, in connection with cost audits and renegotiation of contracts, \$3,632,554.67; miscellaneous, \$38,988.14	3,671,542 81

J Sale of Surplus Crown Assets:		
Crown Assets Disposal Corporation	20,218,883 37	
Less receipts applied against "Other Loans and Investments" (see page Y-22) in connection with the sale of the following plants: North American Cyanamid, Ltd., \$720,000; Vivian Diesels and Munitions, Ltd., \$11,432.84	731,432 84	
	<hr/>	19,487,450 53
Sales through Crown Assets Disposal Corporation to Departments of the Government of Canada, settlement for which was made direct to this Department in accordance with Treasury Board direction	125,749 97	
	<hr/>	19,613,200 50
K Surplus of Canadian Arsenals, Limited, for the fiscal year 1949-50, resulting from recovery in respect of materials transferred without charge from the Department of Reconstruction and Supply, after deducting standby expenses, etc.		1,724,301 29
Total Special Receipts and Other Credits		25,319,725 61
Grand Total		<u>\$ 31,293,541 21</u>

Certified correct.

B. G. McINTYRE,

Comptroller of the Treasury.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[1] Cash and Other Current Assets				
(c) Working Capital Advances—				
(i) Departmental:				
A Board of Grain Commissioners—				
Canadian Government Elevators	1,881 83	1,340,698 90	1,336,809 40	5,771 33
B Purchase and storage of strategic materials	3,833,550 47		104,966 90	3,728,583 57
(ii) Crown Corporations:				
C Canadian Arsenals Ltd.	5,000,000 00	2,500,000 00		7,500,000 00
D Canadian Commercial Corporation	3,500,000 00			3,500,000 00
E Crown Assets Disposal Corporation	256,737 06			256,737 06
F Export Credits Insurance Corporation				
—Capital Surplus	5,000,000 00			5,000,000 00
G Defence Construction Limited		500,000 00	500,000 00	
	<hr/>	<hr/>	<hr/>	<hr/>
	17,592,169 36	4,340,698 90	1,941,776 30	19,991,091 96
[2] Loans to, and Investments in, Crown Agencies				
(e) Miscellaneous—				
H Eldorado Mining and Refining (1944) Limited Stock	8,246,876 82			8,246,876 82
I Polymer Corporation Limited	42,886,297 66		1,886,297 66	41,000,000 00
J Export Credits Insurance Corporation				
—Capital Stock	5,000,000 00			5,000,000 00
	<hr/>	<hr/>	<hr/>	<hr/>
	56,133,174 48		1,886,297 66	54,246,876 82

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[3] Other Loans and Investments				
(b) <i>To United Kingdom and Other Governments—</i>				
K Government of Union of Soviet Socialist Republics	8,689,744 52	302,744 27		8,992,488 79
(d) <i>Miscellaneous—</i>				
L Algoma Steel Corporation Ltd.	489,312 93		250,000 00	239,312 93
M Crown Trust Company (formerly Crown Trusts and Guarantee Company)	45,238 20		8,194 50	37,043 70
N Dominion Steel and Coal Corporation Ltd.	773,572 67		193,393 17	580,179 50
O Sundry Coal Companies	75,024 50		6,810 80	68,213 70
P Avon Coal Company		375,000 00	100,000 00	275,000 00
Q Dominion Coal Company		358,242 92		358,242 92
Balances receivable under Agreements of Sale of Crown Assets—				
R Algoma Steel Corporation Ltd. ..	5,266,002 84		288,116 86	4,977,885 98
S Atlas Steels Ltd.	591,315 37		23,891 56	567,423 81
T Vivian Diesels & Munitions Ltd.	127,929 09		11,432 84	116,496 25
U Crown Assets Disposal Corporation—North American Cyanamid Ltd.	1,440,000 00		720,000 00	720,000 00
	8,808,395 90	733,242 92	1,601,839 73	7,939,798 79
	17,498,140 12	1,035,987 19	1,601,839 73	16,932,287 58
	\$ 91,223,483 96	\$ 5,376,686 09	\$ 5,429,913 69	\$ 91,170,256 36
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(b) <i>Notes and Other Obligations Payable on Demand—</i>				
V Eldorado Mining and Refining Ltd.	73,539 90	8,194 50		65,345 40
(d) <i>Outstanding Cheques and Warrants—</i>				
W Outstanding Imprest Account Cheques—Trade and Commerce	6,932 64			6,932 64
X Wheat Bonus Certificates	7,746 33			7,746 33
	14,678 97			14,678 97
	88,218 87	8,194 50		80,024 37
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
Y Contractors' Securities—Cash—Trade and Commerce	29,000 00	29,000 00	25,873 85	25,873 85
Y Contractors' Securities — Cash — Defence Construction Ltd.		509,652 04	3,276,719 44	2,767,067 40
Z Government of United Kingdom ..	192,012 92	200,610 00	13,597 08	5,000 00
AA Unclaimed Wages — Government Agencies	77,321 90	130 86	17 09	77,208 13
AB Board of Grain Commissioners—Grain Overages	17,875 79			17,875 79
AC Board of Grain Commissioners—Default Trust Account		555 00	555 00	
AD Technical Workers	5,635 00	3,023 00	2,800 00	5,412 00
AE Central Mortgage and Housing Corporation		9,500 00	9,500 00	
AF Space Rental Deposits—Canadian International Trade Fairs	181,150 15	394,930 11	472,500 08	258,720 12
	502,995 76	1,147,401 01	3,801,562 54	3,157,157 29

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous</i> —				
AG Loan Subscribers in Arrears	754 48			754 48
AH Trade and Commerce Suspense	535,993 70	157,683 67	254,561 63	632,871 66
AH Defence Construction Limited—Suspense		92,417 46	93,992 46	1,575 00
AI Unclaimed Cheques Suspense—Trade and Commerce	2,098 45		8 16	2,106 61
	538,846 63	250,101 13	348,562 25	637,307 75
	<u>\$ 1,130,061 26</u>	<u>\$ 1,405,696 64</u>	<u>\$ 4,150,124 79</u>	<u>\$ 3,874,489 41</u>

A This account is operated pursuant to the provisions of section 163, Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

B The authority for advances in connection with this account was provided through Parliamentary appropriations in previous years. The credit in the current fiscal year represents proceeds from sales.

C The authority for the advance in connection with this account is provided through the following parliamentary appropriation.

Vote 823 To provide, subject to the approval of Treasury Board, for advances to Canadian Arsenals Limited to increase the working capital fund for the operations of the Company.....	2,500,000 00
Expenditures.....	\$2,500,000 00

The accounts of Canadian Arsenals Limited are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1951, as certified by him, together with supporting schedules, will be found in Appendix 3 to this section, see page Y-36.

D Advances were made in previous years to the Corporation under authority of section 8(1) Canadian Commercial Corporation Act, c. 40, 1946, which stated that funds, not exceeding in the aggregate \$10,000,000, were to be made available to the Corporation for working capital requirements.

The accounts of the Corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8(5) of the Act, and the Balance Sheet as at March 31, 1951, as certified by him, together with statement of income and expenditure will be found in Appendix 4 to this section, see page Y-40.

E This account relates to loans made to the Corporation for purchases from the Government of the United States of America of certain immovable defence facilities constructed in Canada which had become surplus to the requirements of the said Government. These facilities have now been sold and the balance represents the loss incurred in their sale.

The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1951, as certified by him, together with supporting schedules will be found in Appendix 6 to this section, see page Y-47.

F Subsection 3 of section 10 of the Export Credits Insurance Act, c. 39, 1944, prescribes that for any part of the subscription to the capital stock of the Corporation, the Minister of Finance shall pay to the Corporation an equal amount to be credited to capital surplus account. The closing balance represents the amount paid under this authority (see under Loans to, and Investments in, Crown Agencies).

The Accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1951, as certified by him, together with supporting schedules will be found in Appendix 8 to this section, see page Y-54.

G Under the Defence Supplies Act, c. 33, 1950, the Minister of Trade and Commerce may construct or otherwise acquire, carry out, develop, repair and maintain any project required by the Department of National Defence for the purposes of defence and may employ any company to which the Government Companies Operation Act, c. 24, 1946, applies to exercise any such power under his direction. P.C. 5654, November 22, 1950, authorized an arrangement between the Ministers of the Departments concerned for the construction of defence projects by Wartime Housing Limited, a company to which the Government Companies Operation Act applies. The arrangement was to become effective on the date of the Supplementary Letters Patent changing the name of Wartime Housing Limited to Defence Construction Limited of all rights and obligations of Canadian Commercial Corporation in any contract relating to a defence project. Supplementary Letters Patent were issued on November 24, 1950.

The debit represents an advance for working capital authorized by P.C. 5655, November 22, 1950. The credit represents repayment from Vote 625. Interest amounting to \$4,166.66 was received and credited to Ordinary Revenue—Return on Investments.

The Balance Sheet and statement of income and expenditure will be found on pages Y—64 and Y—65.

- H The closing balance represents the investment of the Crown in the capital stock of this company. The accounts of the Company are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1951, as certified by him, together with supporting schedules will be found in Appendix 7 to this section, see page Y—50.
- I The closing balance represents the investment of the Crown in the Corporation. The credit represents repayment. The accounts of the Corporation are audited by the Auditor General of Canada and the Balance Sheet as at March 31, 1951, as certified by him, together with supporting schedules will be found in Appendix 11 to this section, see page Y—61.
- J The Corporation was incorporated under the Export Credits Insurance Act, c. 39, 1944, to promote the revival of trade by the provision of Government guarantees to encourage exports from Canada. The closing balance represents the subscription by the Minister of Finance for Capital Stock in the Corporation as authorized by subsection 2 of section 10 of the Act.
- K The opening balance is the amount outstanding in respect of interim advances in 1945-46 under authority of section 3 of the War Expenditure and Demobilization Appropriation Act, c. 37, 1945, to cover disbursements on a recoverable basis for food stuffs and other requirements. The debit is accrued interest at $\frac{1}{4}$ per cent per annum from date of individual advances. Pursuant to an exchange of notes between the two countries, the amount shown as the closing balance is to be paid, together with interest at 2 per cent per annum from July 1, 1950, in 5 instalments—June 30, 1953, March 31 and December 31, 1954, September 30, 1955 and June 30, 1956.
- The offsetting entry to the debit in this account is shown under Revenue—Return on Investments (Department of Finance).
- L The credit in this account represents the annual principal payment by the Corporation in accordance with the terms of the agreement. This loan bears no interest.
- M Advances are made to the Company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Ltd., which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the Company, this account is credited with the value of stock and the debit is to the account described under V.
- N This loan is to be repaid by April 1, 1954, in ten equal annual instalments, plus interest at $3\frac{1}{2}$ per cent per annum on the outstanding balance. The seventh instalment of \$193,393.17 was repaid during the year. Interest amounting to \$27,075.04 was received and credited to Ordinary Revenue—Return on Investments.
- O These loans were made through the former Emergency Coal Production Board, the Coal Controller, and the Dominion Fuel Board, for the purpose of ensuring maximum production in the coal mining industry, and are now under the administration of the Dominion Coal Board. The credit represents a repayment of \$410.80 and a transfer from Vote 444 of an amount of \$6,400. A list of the companies is included in the schedule to the Department of Trade and Commerce Balance Sheet in Appendix 1 to this section. Interest amounting to \$1,149.41 was received and credited to Ordinary Revenue—Return on Investments.
- P The debit represents a loan made under the terms of the Maritime Coal Production Assistance Act, c. 29, 1949, (2 Sess.) and P.C. 2707, June 6, 1950; the credit is a repayment. Interest at the rate of $2\frac{1}{2}$ per cent per annum amounting to \$3,725.37 was received and credited to Ordinary Revenue—Return on Investments.
- Q The debit represents a loan made under the terms of the Maritime Coal Production Assistance Act, c. 29, 1949, (2 Sess.) and P.C. 97, March 10, 1950. Interest at the rate of $3\frac{1}{2}$ per cent per annum amounting to \$1,271.03 was received and credited to Ordinary Revenue—Return on Investments.
- R This represents the balance due for property disposed of under lease-purchase option agreement which terminates April 30, 1977, and provides for annual instalments, plus interest at 3 per cent per annum on the balance as follows: to December 31, 1963, \$288,116.86; for the next thirteen years to December 31, 1976, \$92,427.51, and the final payment on April 30, 1977, \$30,809.17. Interest amounting to \$157,980.09 was received and credited to Ordinary Revenue—Return on Investments.
- S This represents the balance due for property disposed of under lease-purchase option agreement which terminates December 31, 1974. The agreement provides for quarterly principal payments of \$5,972.89 plus interest at 3 per cent per annum on the balance. Interest amounting to \$17,470.71 was received and credited to Ordinary Revenue—Return on Investments.
- T This represents the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1975. The agreement provides for annual payments, commencing December 31, 1946, of \$11,432.84 for the first ten years and \$1,453.32 thereafter, with interest at 3 per cent per annum on the outstanding balance. As the property involved in this transaction had been declared surplus to Crown Assets Disposal Corporation before the lease-purchase option agreement had been completed, collection became the responsibility of the Corporation which collected \$15,270.73 during the year and remitted \$13,743.66 to the Receiver General. On advice received from the Corporation at the close of the fiscal year, the amount of the principal payment, \$11,432.84, was transferred from Special Receipts to this account.

- U This represents transactions in connection with the balance receivable from Crown Assets Disposal Corporation on account of the sale by it of Welland Chemical Works Ltd., Welland, Ont., (a Crown Plant), to North American Cyanamid Ltd.
- V This account records the liability of the Government of Canada for the value of paid-up capital stock of the Company which had not been redeemed at the close of the fiscal year.
- W At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. Also included in this account are transactions involving Crown companies and Crown plants, and, when the bank account of any of these Government agencies is closed out, funds to meet outstanding cheques are withdrawn and credited hereto. If any of these cheques are subsequently cashed, reimbursement is made from this account.
- X Pursuant to an Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the unappropriated moneys in the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Manitoba, Saskatchewan and Alberta, in the year 1931, and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer or grain dealer, as defined by the Canada Grain Act.
- Payment was made via the medium of certificates; the closing balance represents the Department's liability in respect of those still outstanding.
- Y Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51, bonds in the amount of \$291,350 were held for Defence Construction Ltd.
- Z This account was credited with advances received for the purchase of supplies and debited with the value of relative shipments, and refund of part of the unexpended balance.
- AA When the bank account of any of the Crown companies or Crown plants is closed out, funds representing unclaimed wages are withdrawn and credited hereto, pending presentation of claims.
- AB With respect to the annual weigh-up of grain in store in public and private elevators as required by sections 138 and 138A of an Act to amend the Canada Grain Act, c. 36, 1939, excess net overages disclosed in each crop year belong to the Crown and may be disposed of as the Board directs. There were no sales during the present year.
- AC Remittances covering matured interest on securities held as surety for licencees in the amount of \$555 were credited to this account and payments were subsequently made to the licencees concerned.
- AD P.C. 2047, May 29, 1947, provided for the employment in Canada of selected German scientists and technicians required for industrial and educational purposes. This account is credited with cash deposits, received from prospective employers of such persons, of amounts estimated as necessary to defray their travelling expenses from Germany to Canada and return, and debited with the relative travelling expenses when ascertained.
- AE Advances received from Central Mortgage and Housing Corporation for work to be performed by the Dominion Bureau of Statistics were credited to this account and the expenditures for such work were debited hereto. The unexpended balance was refunded to the Corporation.
- AF The opening balance and the credit represent the amount received for rent of space at the Canadian International Trade Fairs, 1950 and 1951. The debit represents refunds of deposits, \$2,813.61 as authorized by the Department, and \$392,116.50 for rent of space, Canadian International Trade Fair 1950, transferred to Ordinary Revenue—Services and Service Fees.
- AG P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into agreements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government Service and have not applied for refunds.
- AH Receipts which cannot be allocated immediately are credited to this account pending advice which will enable their proper disposition.
- AI All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue, are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	115,805 02	12,684 03
Previous Years—Collectable	4,212,706 70	7,949,974 58
—Uncollectable	189,874 77	189,653 17
	<u>\$4,518,386 49</u>	<u>\$8,152,311 78</u>

Previous Years—Collectable: Included in the figure for 1951 are amounts due from contractors in connection with price adjustments and over-all renegotiations totalling \$4,209,896.29.

Previous Years—Uncollectable: Items in excess of \$1,000 were listed on pages VA-14 and Y-15 in Public Accounts 1948.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each of the three sections, which are entitled Administration and General, Canada Grain Act, and Outside of Canada, respectively, contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each section contains the names of other salaried employees who received travelling expenses of \$500 or over.

The lists in respect of employees outside of Canada also contain the annual rates of living and representation allowances for Foreign Service Officers and Administrative Staffs abroad.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, M. W., Deputy Minister	\$ 15,000 00	\$ 1,758 85	Grant, W. H.	5,208 00	
Sharp, M. W., Associate Deputy Minister	12,000 00		Greenway, H. F.	6,120 00	
Bull, W. F. Asst. Deputy Minister	10,000 00	1,288 09	Hall, G. S.	5,460 00	
Master, O., Asst. Deputy Minister	8,500 00		Harris, F.	5,208 00	573 21
Allen, S. V.	6,120 00	{ 2,154 99	Harvey, D.	8,000 00	886 38
		{ 4,424 53*	Heasman, G. R.	8,500 00	
Arnott, N.	6,120 00		Hewett, F. V. C.	6,000 00	904 86
Bannerman, G. F.	9,000 00	3,468 00	Hoffman, C. C.	7,000 00	666 20
Barkley, S. G.	5,208 00	590 10	Hungerford, W. G. D.	6,000 00	
Beaupre, T. N.	6,780 00	1,262 45	Hunter, G. W.	6,000 00	
Blyth, C. D.	5,760 00		Isbister, C. M.	7,500 00	1,129 97
Brown, H. L.	6,120 00	{ 2,756 75	James, R. W.	6,180 00	
		{ 7,659 15*	Jarman, A. W. S.	5,460 00	1,519 82
Butler, B. C.	7,800 00	1,727 29	Kane, L. A.	5,208 00	
Chappell, R. N.	5,040 00	{ 2,075 42	Kemp, H. R.	7,800 00	2,115 14
		{ 553 39*	Keyfitz, N.	6,780 00	
		534 65	Leacy, F. H.	5,088 00	
Cheney, H. W.	6,120 00		Leitch, J. E.	5,208 00	
Clarke, F. F.	6,000 00		Lemieux, O. A.	6,780 00	569 62
Climo, T. A.	5,000 00		LeNeveu, A. H.	5,208 00	
Cosgrave, L. M.	6,780 00	728 31	Leslie, E. A.	5,208 00	
Cosgrove, F. P.	5,268 00	699 26	Losee, W. H.	5,760 00	
Cowper, G. C.	5,700 00		Loughead, G. Y.	5,520 00	
Cunningham, W.	8,000 00	982 18	Low, W. D.	10,000 00	
Daly, C. J.	5,208 00		Lowther, J. H.	5,760 00	518 31
Davis, J.	6,180 00		Macklin, V. J.	6,180 00	638 90
Deslauriers, W. A.	5,208 00		MacLean, R. W.	7,320 00	
Duncan, A. S.	6,480 00		Mahoney, M. J.	5,208 00	
Edgar, D. A.	5,088 00		Mallory, G. D.	6,780 00	781 84
Elworthy, R. T.	5,208 00		Marshall, H.	9,000 00	
Ewert, W. F.	5,088 00		Marshall, J. T.	7,560 00	
Firestone, O. J.	7,500 00		Mathias, F. M.	6,120 00	
Fitzpatrick, W. H.	7,500 00		McCrea, R. L.	5,208 00	
Forsyth, J. L.	5,520 00		McGinnis, C. F.	6,180 00	
Fortington, A. E.	5,208 00		McKellar, N. L.	5,268 00	
Gilbert, H. A.	5,208 00		McLeod, G. G.	5,820 00	
Godkin, D. J.	6,000 00		McLeod, H.	5,520 00	
Goldberg, S. A.	5,208 00		McMorran, A. B.	5,208 00	911 51
Grant, J. F.	5,700 00		Michie, V.	9,000 00	
			Millward, A. E.	5,208 00	
			Moore, W. I.	5,208 00	
			Neal, A. L.	6,120 00	1,993 87

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Neate, F. G.	7,080 00		Robbins, J. E.	5,580 00	
Newman, A. H.	5,000 00		Rochester, G. H.	5,700 00	
Newman, G. A.	6,780 00	1,027 13	Ross, M. A.	5,208 00	
Nyenhuis, K.	5,208 00		Roughsedge, M. E. K.	5,208 00	
O'Brian, C. L.	6,060 00		Russell, J. J.	12,000 00	
Ogilvie, R. E. H.	5,208 00		Scott, C.	5,700 00	
Owen, D.	5,472 00	722 68	Sim, F.	8,000 00	
Paget, E. B.	5,208 00		Smith, S. B.	5,208 00	
Parker, C. V.	6,780 00	705 72	Stoker, W. H.	5,000 00	
Paterson, G. R.	7,500 00	568 77	Stuchen, P.	5,208 00	
Phillips, C. S.	5,208 00	1,199 98	Thorne, E. C.	5,208 00	
Poley, G. R.	5,208 00		Uren, W. E.	10,000 00	1,390 57
Porter, W. D.	5,820 00		Vogel, G. N.	5,208 00	
Power, E. F.	5,208 00	{ 1,083 06	Wallace, J. C.	5,088 00	
		{ 935 50*	Weeks, E. P.	6,480 00	
Ralston, D. L.	5,088 00		Williams, R. M.	5,208 00	
Rendell, W. F.	6,900 00		Wilson, C. F.	7,800 00	3,462 65

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Aman, T. S.	\$ 755 30	Fraser, K. F.	614 71	Le Seilleur, T. N. ...	781 08
Anderson, L. A.	710 74	Fraser, W. J. S.	1,567 53*	Liddle, J. T.	1,719 97
Andrews, W. G.	1,379 71	Fry, W. C.	873 90	MacDonald, L. R. J.	693 66
Baillargeon, J. E. L.	926 64	Gaudette, J. P. P.	568 06	MacKay, A. B.	918 62
Baird, A. A.	524 12	Germain, C. A.	886 26	Malone, C. J.	525 13
Baker, H. C.	825 55	Gilfillan, C. G.	994 61	McCormick, S. R.	563 82
Baldwin, A. K.	932 25	Goodwin, J. R.	1,440 26	McGowan, G.	814 46
Barker, G. N.	797 96	Gordon, G.	578 55	McHattie, J. A.	668 52
Barrow, B. G.	839 35	Greene, R. L.	511 48	McKay, J. W.	806 10
Bateman, G. C.	1,081 90	Grenier, J. E. H.	548 50	McLeod, E. T.	899 37
Bedard, O.	1,604 14	Guenther, W. F.	545 80	McRitchie, G. W.	612 56
Billings, W. R.	1,130 51	Gunn, J. J.	546 45	Metcalfe, S. B.	802 29
Bissonnette, H.	911 15	Hamel, J. M.	1,046 32	Miller, W. F.	632 43
Black, W. G.	915 92*	Harper, T. J.	798 25	Mitchell, R. O.	944 85
Boire, L. J.	654 68	Harrington, J. V.	1,082 30	Moisan, G.	983 45
Bonnar, R.	572 66	Hartshorn, H. W.	510 94	Murphy, C. W.	528 26
Briggs, C. D.	513 52	Harvey, R.	744 49	Murphy, S.	894 69
Briggs, J. F.	907 50	Hatchette, G. F.	1,099 80	Neal, G. E.	549 55
Brodeur, R.	2,258 92	Hayden, B. R.	665 84	Nickafor, J.	617 27
Brown, R. G.	2,587 42	Head, E. J.	1,494 00	Payne, L. F.	1,206 43
Burns, A. W.	591 10	Heaslip, T. S.	2,964 62	Penman, G. S.	537 10
Butcher, B. R.	1,452 76	Henderson, L. F.	764 02	Penner, A.	690 15
Cameron, W. A.	1,322 00	Henderson, W. J.	1,610 40	Phillips, A. J.	530 26
Clark, C. F.	786 28	Honsinger, J.	1,744 67	Piirainen, G. O.	907 67
Clark, T.	1,675 10	Huckabay, M. D.	756 83	Pittman, A. C.	841 53
Clark, W. G.	1,634 74	Jackson, C. E.	660 02	Plewes, F. G.	1,029 00
Clingan, G. F.	595 95	Jarrett, H. V.	874 35	Powers, A. J.	786 13
Cloutier, O.	886 50	Jarvis, L.	1,099 85	Prendergast, G. S. ..	1,780 89
Couture, J. H. L.	665 60	Jewett, F. C.	954 94	Pryce, B. L.	1,433 61
Cruikshank, J. A.	2,345 48	Johnstone, J. K.	1,129 40	Renaud, A.	962 20
Curtiss, D. A.	822 88	Jones, P. G.	657 32	Robertson, R. A.	611 85
Dale, D. K.	978 20	Jones, R.	824 70	Robidas, M.	1,527 32
Demerling, R. M.	1,480 52	Joyce, C. J.	1,061 85	Rose, D. A.	535 72
Douglas, D. G.	797 18	Kay, W. N.	516 17	Rowan, A.	728 50
Dunn, J. C.	505 67	Kincaid, R. M.	1,780 60	St. Jean, R.	549 97
Ellergott, C. H.	601 03	Kinsella, T. R.	912 46	St. Laurent, G.	1,452 52
Fethers, E. T.	700 87	Kirby, F.	789 77	St. Pierre, L. J. R.	501 84
Fitzmaurice, A.	882 36	Kohn, R.	525 55	Savard, P. A.	2,856 22
Fleming, J.	604 50	Kyle, L. M.	785 53	Seaward, E.	720 13
Fletcher, J. B.	1,106 99	Laidlaw, K. A.	2,106 65	Soucy, F.	899 35
Flewelling, D. B.	1,062 66	Leggott, W. A.	692 80	Steady, A. G.	738 82
Forbes, K. W.	649 65	Lemay, H. A.	904 48	Symonds, J.	675 26

	Travelling expenses		Travelling expenses		Travelling expenses
Tambllyn, C. P.	616 96	Vaive, M. J.	777 14	White, P. B.	786 10
Taylor, H. B.	712 52	Verville, J.	518 90	Whitfield, P.	1,073 68
Thomson, J. N.	631 92	Walker, V. B.	783 77	Wilkins, H. E.	606 15
Thorburn, J. M.	831 19	Walton, W. C.	789 17	Winram, W. M.	724 66*
Trudel, J. R.	1,426 69	Weekes, F. E.	506 84	Wood, T. C.	967 14
Ulch, J. L.	581 80	Weiss, E. P.	637 18	Zappa, P. D.	1,197 89

* Removal expenses.

CANADA GRAIN ACT

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKenzie, D. G., Chief Commissioner	\$12,000 00	\$ 533 25	Manahan, C. R.	5,088 00	
Anderson, J. A.	7,320 00	1,771 73	Marples, P. J.	5,088 00	
Calder, A. T.	5,700 00	553 06*	McLean, A. G.	7,500 00	1,795 87
Capon, S. M.	6,180 00	1,705 03	Meredith, W. O. S. ...	5,208 00	
Dollery, A. F.	6,780 00	557 40	Milner, R. W.	10,000 00	3,382 36
Forsyth, J. F.	5,400 00		Munro, J. R.	5,580 00	
Hetherington, R.	7,240 00	500 85	Rayner, J.	7,500 00	1,068 44
Hlynka, I.	5,520 00		Ritchie, F. G.	5,760 00	
MacKinnon, M. M. ...	7,500 00	2,447 57	Vallance, J.	10,000 00	935 10

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Barker, W. M.	\$ 501 75	Holt, T.	500 74	Sellick, S. T.	651 21
Barry, J. O. A.	548 55	Jaroway, M.	579 96	Smith, P. J.	517 10
Britton, H. C.	940 03	Johnson, H. E.	620 65	Sparks, W. T.	968 92
Brown, A. G.	2,500 82	Lanfeair, B. P.	1,156 43	Thompson, M. F. ...	644 40
Bullough, E.	895 72	MacDonald, A. A. ...	983 00	Tiffin, A. C.	2,888 43
Comba, W. H.	1,204 43	McKay, A. E. G.	836 76	Vass, A. A.	1,080 10
Crawford, M. B.	2,514 06	Milton, W. T.	627 55	Warren, R. C.	2,673 75
Crowe, F. G.	623 14		619 65*	White, W. H.	517 70
Gagner, G. A.	642 14	Quelch, F.	505 30	Whitfield, J. C.	686 68
Gibbon, R.	786 55	Ree, L. J.	641 24	Wigmore, J. A.	615 18
Glover, J.	594 62	Reid, W. R.	678 50		
Harris, M.	598 70	Robinson, J. J.	641 00		

* Removal expenses.

OUTSIDE OF CANADA

Salaried employees receiving \$5,000 or over

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Ausman, L. H.	\$ 5,460 00	\$ 6,732 00		
Birkett, C. B.	5,460 00	3,840 00		\$ 806 00
Bissett, C. S.	6,120 00	4,872 00		6,059 10
Bower, R. P.	6,780 00	5,028 00		
Boyer, J. M.	5,460 00	4,872 00	\$ 3,813 82	
Britton, J. C.	5,940 00	6,540 00		
Bryan, A. E.	7,560 00	7,392 00	2,392 69	3,411 44
Bursey, M. B.	6,780 00	7,392 00	1,250 57	
Croft, C. M.	7,560 00	3,276 00		
Depocas, J. C.	5,208 00	7,812 00	3,503 10	6,008 96
Duclos, V. E.	5,208 00	6,144 00		
English, J. H. F.	7,560 00	6,936 00	565 86	
Fraser, F. W.	6,480 00	3,276 00		
Glass, L. S.	5,700 00	5,640 00		
Grew, R.	6,480 00	7,620 00	6,008 30	
Hopper, W. C.	6,480 00	6,936 00	939 56	

	Salary rate	Allowance rate	Travelling expenses	Removal expenses
Lamontagne, Y.	6,780 00	8,160 00	1,817 37	
Langley, J. A.	6,780 00	7,548 00		
Macdonald, B. A.	6,780 00	7,932 00		
MacDonald, S. G.	6,120 00	4,416 00	4,130 79	
Major, T. G.	6,120 00	3,720 00	2,504 43	
Manion, J. P.	6,480 00	9,228 00	2,581 39	
McCullough, W. B.	5,208 00	4,092 00	719 66	
McLane, P. V.	6,120 00	3,264 00		
Monty, T. J.	5,700 00	9,732 00	4,629 69	
Mutter, J. L.	5,700 00	4,356 00	911 07	
Noble, K. F.	5,460 00	3,456 00	9,619 34	4,132 42
Palmer, F. H.	7,560 00	9,684 00		1,192 56
Palmer, M. B.	5,700 00	3,588 00	1,022 70	
Priestman, H. L. E.	6,120 00	3,780 00		
Roe, R. D.	6,480 00	5,028 00	2,645 69	
Smith, R. G. C.	6,480 00	5,028 00	752 57	1,204 67
Stewart, M. T.	6,120 00	3,828 00		2,902 68
Sykes, P.	6,120 00	4,104 00	3,173 47	619 64
Vechster, M. J.	6,120 00	4,680 00	937 16	
Wood, D. S.	9,900 00	3,000 00		

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Armstrong, D. S.	\$7,136 08	Dale, M. R. M.	5,695 80	Parlour, R. R.	936 44
	547 13*		1,793 59*	Pybus, W. G.	1,521 15
Armstrong, M. A.	1,292 18	Evans, A. W.	2,780 30		1,830 54*
Bachand, B. J.	1,042 29	Fletcher, T. R. G.	749 07	Ramsay, K. G.	1,705 05
Belanger, P. M.	723 32*	Gordon, R. V. N.	630 80		1,756 10*
Bissonet, A. P.	2,889 88		1,529 22*	Rankin, B. I.	3,895 65
	2,548 80*	Gravel, R. E.	613 37	Richardson, H. W.	513 19
Blake, R. W.	5,298 46	Hillhouse, F.	1,181 46	Rosenthal, R. W.	737 00
Brodie, A. B.	1,392 46	Holton, D. M.	1,241 63	Shera, G.	747 94
	551 49*	Hughes, G. F. G.	4,218 57	Small, C. J.	1,418 09
Browne, G. A.	3,333 27*	Jones, H.	522 53		2,099 32*
Butterworth, C.	1,238 24	Jones, W.	790 14	Smith, W. G.	744 17
Campbell, H. E.	692 72	Laughton, D. B.	1,194 41	Stiles, J. A.	725 64
Caron, A. A.	917 75*		2,233 29*	Thomson, R. K.	518 43
Caron, M. P.	1,381 66	Maddick, H. M.	939 99	Trogaskes, S. G.	1,599 49
Chapin, V. L.	4,692 17	Marshall, D. A. B.	959 98	Tremblay, J. H.	2,846 40
Cheney, D.	724 00		804 61*	Van Vliet, W.	1,022 25
Clarke, F. B.	590 96*	Moore, G.	530 83		1,095 01*
		Mundy, D. B.	1,520 00*	Wallace, W. D.	3,255 60

* Removal expenses.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

Bell Telephone Company of Canada, \$18,968.20; British Pacific Building, Ltd., Vancouver, \$10,639.46; Brothan Painting Co., Ltd., Port Arthur, Ont., \$18,650; Government of Canada—Canadian Commercial Corporation, \$1,425,314.85, Department of External Affairs, \$55,486.78, National Film Board, \$11,094.62, Post Office Department, \$13,632.40, Department of Public Printing and Stationery, \$1,000,527.56; Canada Veneers, Ltd., Saint John, N.B., \$30,017.17; Canadian Cellulose Products, Ltd., Montreal, \$31,100; Canadian Engineering and Contracting Co., Ltd., Hamilton, Ont., \$179,400; Canadian Manufacturers' Association, Toronto, \$15,000; Canadian National Exhibition, Toronto, \$82,684.17; Canadian National Railways, \$24,245.43; Canadian Pacific Railway Co., \$33,958.61; Chapples, Ltd., Port William, Ont., \$23,246.85; James Cousins Co., Toronto, \$15,265.50; T. Crittall and Son, Port Arthur, Ont., \$17,146.45; M. N. Cummings, Ltd., Ottawa, \$10,671.06;

Day Company of Canada, Ltd., Fort William, Ont., \$15,776.59; Design Craft, Ltd., Toronto, \$80,231.48; Dominion Textile Co., Ltd., Montreal, \$13,051.04; International Business Machines Co., Ltd., Toronto, \$165,098.42; Montreal Cottons, Ltd., Valleyfield, Que., \$223,947.87; National Light and Power Co., Ltd., Moose Jaw, Sask., \$10,659.64; Northwest Construction Ltd., Prince Rupert, B.C., \$12,533.02; Paton Manufacturing Co., Ltd., Montreal, \$105,736.46; A. V. Roe, Canada, Ltd., Toronto, \$1,293,363.40; City of Saskatoon, Sask., \$13,668.90; Robert Simpson Co., Ltd., Toronto, \$10,486.34; Traders Building Association, Ltd., Winnipeg, Man., \$41,135.53; Trans-Canada Air Lines, \$125,133.44; Turnbull Elevator Co., Ltd., Toronto, \$15,130.50; Walsh Advertising Co., Ltd., Windsor, Ont., \$231,372.51; A. Weller and Co., Ltd., Toronto, \$13,043.93.

*For further details see Open Accounts, page Y-21.

SCHEDULE "A"

DEPARTMENT OF TRADE AND COMMERCE—Continued
Details of Loans and Investments as at March 31, 1951

Name	Fixed Assets		Capital Stock		Working Capital Advances and Miscellaneous Loans		Surpluses Retained by Crown Companies and Elevators		Total		Disbursements charged to		Surpluses Retained by Crown Companies and Elevators	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	Consolidated Deficit Account	Active Assets	\$	cts.
Crown Companies, Plants and Elevators:														
In Operation														
Canadian Armaments Limited.....	92,133,115 00		25 00		7,500,000 00		803,873 37		99,633,141 00		92,133,141 00		7,500,000 00	
Canadian Commercial Corporation.....					3,500,000 00		330,052 28		4,303,873 37				3,500,000 00	
Canadian Government Elevators.....	10,416,225 00				5,771 33		2,726,648 25		10,752,085 61		10,416,225 00		5,771 33	
Crown Assets Disposal Corporation.....					256,737 06		12,359,190 00		2,983,385 31				256,737 06	
Eldorado Mining and Refining (1944) Limited.....			8,246,876 82				1,403,006 10		20,006,006 82				8,246,876 82	
Export Credits Insurance Corporation.....			5,000,000 00		5,000,000 00		9,640,916 00		11,403,006 10				10,000,000 00	
Polymer Corporation Limited.....			34 00		41,000,000 00				50,440,950 00		34 00		41,000,000 00	
A. V. Roe Canada Limited.....	1,666,797 28								1,666,797 28		1,666,797 28			
	104,216,147 28		13,246,936 82		57,262,508 39		27,263,686 00		201,989,278 49		104,216,207 28		70,509,385 21	
In Liquidation														
Crown Companies:														
Aero Motors Limited.....					159 66				159 66		159 66			
Aero Timber Products Limited.....					1,470 84				1,470 84		1,470 84			
Allied War Supplies Corporation.....					2 30				2 30		2 30			
Citadel Merchandising Company Limited.....					28,037 28				28,037 28		28,037 28			
Cutting Tools and Gauges Limited.....					10,001 17				10,001 17		10,001 17			
Quebec Shipyards Limited.....					193 00				193 00		193 00			
Research Enterprises Limited.....					11,628 09				11,628 09		11,628 09			
Victory Aircraft Limited.....					711 47				711 47		711 47			
Wartime Salvage Limited.....					25,325 34				25,325 34		25,325 34			
Wartime Shipbuilding Limited.....					238 75				238 75		238 75			
Crown Plants:														
Defence Industries Limited.....					16,524 88				16,524 88		16,524 88			
Dominion Engineering Works Limited.....					1 73				1 73		1 73			
General Engineering Works Limited.....					374 92				374 92		374 92			
H. B. By-Products Coke Ovens Limited.....														
John Inglis Company Limited.....					272 51				272 51		272 51			
Montreal Locomotive Works Limited.....					12,857 71				12,857 71		12,857 71			
Vivian Diesels and Munitions Limited.....					836 92				836 92		836 92			
	109,465 68				109,465 68				109,465 68		109,465 68			

Loans to Other Countries: Government of the Union of Soviet Socialist Republics.....	8,992,488 79	8,992,488 79	8,992,488 79	8,992,488 79	8,992,488 79
Loans and Advances to Private Companies: Algonia Steel Corporation Limited.....	239,312 93	239,312 93	239,312 93	239,312 93	239,312 93
Avon Coal Company Limited.....	275,000 00	275,000 00	275,000 00	275,000 00	275,000 00
Crown Trust Company.....	37,043 70	37,043 70	37,043 70	37,043 70	37,043 70
Dominion Coal Company Limited.....	358,242 92	358,242 92	358,242 92	358,242 92	358,242 92
Dominion Steel and Coal Corporation Limited.....	580,179 50	580,179 50	580,179 50	580,179 50	580,179 50
Sundry Coal Companies: Empire Collieries Limited.....	4,000 00	4,000 00	4,000 00	4,000 00	4,000 00
Manitoba and Saskatchewan Coal Company Limited.....	49,213 70	49,213 70	49,213 70	49,213 70	49,213 70
Telkool Company Limited.....	15,000 00	15,000 00	15,000 00	15,000 00	15,000 00
	1,557,992 75	1,557,992 75	1,557,992 75	1,557,992 75	1,557,992 75
Balances receivable under Agreements of Sale of Crown Assets: Algonia Steel Corporation Limited.....	4,977,885 98	4,977,885 98	4,977,885 98	4,977,885 98	4,977,885 98
Atlas Steels Limited.....	567,423 81	567,423 81	567,423 81	567,423 81	567,423 81
North American Cyanamid Limited.....	720,000 00	720,000 00	720,000 00	720,000 00	720,000 00
Vivian Diesels and Munitions Limited.....	116,496 25	116,496 25	116,496 25	116,496 25	116,496 25
	6,381,806 04	6,381,806 04	6,381,806 04	6,381,806 04	6,381,806 04
Stores of Strategic Materials.....	3,728,583 57	3,728,583 57	3,728,583 57	3,728,583 57	3,728,583 57
	78,032,845 22	78,032,845 22	78,032,845 22	78,032,845 22	78,032,845 22
	13,246,936 82	13,246,936 82	13,246,936 82	13,246,936 82	13,246,936 82
	104,216,147 28	104,216,147 28	104,216,147 28	104,216,147 28	104,216,147 28
Balances Receivable—Renegotiation of War Contracts					
Balances owing by Contractors in connection with the renegotiation of war contracts.....	4,209,896 29	4,209,896 29	4,209,896 29	4,209,896 29	4,209,896 29
	226,969,511 61	226,969,511 61	226,969,511 61	226,969,511 61	226,969,511 61
	91,170,256 36	91,170,256 36	91,170,256 36	91,170,256 36	91,170,256 36
	27,263,686 00	27,263,686 00	27,263,686 00	27,263,686 00	27,263,686 00

*Surpluses retained by Crown Companies and Elevators are as shown in the audited Balance Sheets under the relevant Appendices.

DEPARTMENT OF TRADE AND COMMERCE—Concluded

Government of Canada Account

	Consolidated Deficit Account	Active Assets	Total
Balance as at March 31, 1950	111,381,951 94	91,223,483 96	202,605,435 90
Current Year			
Net decrease in Assets as per Schedule C	2,846,382 69		2,846,382 69
Net decrease in Assets (see Open Accounts, page Y-21) .		53,227 60	53,227 60
Net change during the year	2,846,382 69	53,227 60	2,899,610 29
Balance as at March 31, 1951	\$108,535,569 25	\$ 91,170,256 36	\$199,705,825 61

SCHEDULE "C"

Summary of transactions for the year ending March 31, 1951 affecting the Consolidated Deficit Account

Government Appropriations			
Funds disbursed		30,864,803 15	
Expenditures which do not affect Departmental Assets:			
Ordinary	22,231,944 37		
Special	6,459,718 04		
Government Owned Enterprises—Deficits	1,325,205 63		
		30,016,868 04	
Balance, representing increase in Assets			847,935 11 Dr.
Revenues			
Received and remitted to the Receiver General of Canada		31,293,541 21	
Revenues which do not affect Departmental Assets:			
Ordinary	5,973,815 60		
Special	21,687,144 79		
		27,660,960 39	
Balance, representing decrease in Assets			3,632,580 82 Cr.
Other Transactions			
Net transfers to and from Canadian Arsenal Limited of Fixed Assets		60,763 65 Dr.	
Transfer of Surplus Assets to Crown Assets Disposal Corporation from A. V. Roe Canada Limited		17,725 27 Cr.	
Adjustments in connection with the renegotiation of War Contracts		104,775 36 Cr.	
Total Other Transactions representing decrease in Assets			61,736 98 Cr.
Grand Total, representing net decrease in Assets			\$ 2,846,382 69 Cr.

SCHEDULE "D"

Funds on Deposit with the Receiver General of Canada

Balance on Deposit March 31, 1950	1,130,931 73
Increase during the current year (see Open Accounts page Y-21)	2,743,557 68
Balance on Deposit March 31, 1951	\$3,874,489 41

Appendix 2

BOARD OF GRAIN COMMISSIONERS FOR CANADA

An examination has been made of the accounts and records of the Board of Grain Commissioners for Canada for the year ended March 31, 1951, and the Statement of Revenue and Expenditure, Statement "A" appended hereto, shows the results of the operations for the year ended March 31, 1951, according to the information and explanations given and as shown by the books.

WATSON SELLAR,

Auditor General of Canada.

STATEMENT "A"

Statement of Revenue and Expenditure for the year ended March 31, 1951

<u>Division</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Net Revenue Expenditure</u>	<u>Comparative figures 1949-50</u>
Executive Offices		120,959 70	120,959 70	110,489 87
Licensing and Bonding	29,329 00	20,960 46	8,368 54	6,030 32
Accounting		12,135 75	12,135 75	12,747 19
Statistical		63,789 19	63,789 19	65,398 90
Registration	32,574 12	39,823 24	7,249 12	429 25
Grain Research Laboratory		131,763 40	131,763 40	125,121 67
Grain Appeal Tribunal	2,976 00	19,844 46	16,868 46	16,313 42
Grain Standards Committee		5,483 96	5,483 96	3,625 80
Inspection	1,226,231 47	1,417,975 76	191,744 29	168,028 32
Weighing	607,247 34	641,279 64	34,032 30	76,485 10
	<u>\$1,898,357 93</u>	<u>\$2,474,015 56</u>	<u>\$ 575,657 63</u>	<u>\$ 419,639 00</u>

Appendix 3

CANADIAN ARSENALS LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Liabilities			
Cash on Hand and in Bank.....	1,926,171	Accounts Payable and Accrued Charges.....	508,380
Investment in Government of Canada Bonds (market value \$4,881,250), at cost.....	5,131,250	Advance Payments by Customers.....	6,672,794
Add, Interest accrued.....	12,123	Receiver General of Canada sales tax, etc.....	178,327
Accounts Receivable:		Employees' Funds—Staff Savings, etc.....	405,354
Government of Canada.....	2,062,881	Deduct.....	
Other.....	318,768	Investment in securities of or guaranteed by the Government of Canada (market value \$232,040) held by the Company.....	302,884
Advances, Deposits, etc.....	2,381,649	Provision for Staff Vacation Pay.....	102,470
Inventories, as determined and certified by the Management, at cost:*	3,999	Deferred Rental Revenue.....	159,536
Materials, work in process and finished products.....	5,177,017		69,736
General and maintenance stores.....	846,086	Capital	
Prepaid Insurance, Rentals, etc.....	6,023,103	Shareholders:	
Fixed Assets—see footnote**	18,884	Capital Stock:	
		Authorized—1,000 shares of no par value.....	26
		Issued — 26 shares, fully paid.....	
		Government of Canada:	
		Advances, per Schedule I—	
		Authorized working capital.....	7,500,000
		Excess over authorization.....	305,910
			7,805,910
			7,805,936
			\$ 15,497,179

Notes:

* The Company was also holding large quantities of surplus stores, inherited without charge through the former Department of Munitions and Supply, which are not included in the inventory values shown above; such stores are charged to operations as and when they are used.

** The Company was holding, in stand-by condition and for purposes of its operations, Crown-owned fixed assets having an original cost value of \$92,133,115, consisting of land \$3,150,336, buildings \$29,048,135, machinery \$29,531,460, and plant equipment \$20,353,124.

Approved on behalf of the Board.

J. H. MacQUEEN,
Director.J. G. KNOWLTON,
Director.

I have examined the accounts of Canadian Arsenals Limited for the year ended March 31, 1951, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General of Canada.

7,691,243

SCHEDULE I

CANADIAN ARSENALS LIMITED—Continued

Statement of Government of Canada Advances for the year ended March 31, 1951

Working Capital:

Authorized to be retained by the Company, under Appropriation Act No. 4, 1948 (Vote 871) and Appropriation Act No. 2, 1949 (Vote 665)	5,000,000	
Additional authorization under Appropriation Act No. 4, 1950 (Vote 823)	2,500,000	
Total Authorized		\$ 7,500,000

In hand at April 1, 1950 (\$7,224,301, less \$2,224,301 refunded in 1950-51)	5,000,000	
--	-----------	--

Received during the year:

Vote 458 (1950-51)	2,900,000	
" 823 (1950-51)	2,500,000	
" 452 (1949-50)	383	
	5,400,383	
		10,400,383

Value of materials, used in operations, inherited through the former Department of Reconstruction and Supply		1,802,859
		12,203,242

Deduct:

Excess of stand-by and indirect manufacturing expenses over revenues, per Schedule II	3,580,006	
Fixed assets purchased	817,326	
		4,397,332

In hand at March 31, 1951, transferred to Balance Sheet		\$ 7,805,910
---	--	--------------

SUMMARY

In hand		7,805,910
Authorized		7,500,000
Excess over authorization		\$ 305,910

SCHEDULE II

Statement of Stand-by and Indirect Manufacturing Expenses, and of Revenues for the year ended March 31, 1951

Stand-by and Indirect Manufacturing Expenses:		
Plant, per Schedule III	6,914,314	
Administrative, per Schedule IV	1,676,760	
		8,591,074
Deduct:		
Revenues from manufacturing and other activities—as shown below	4,863,106	
Recoveries in respect of prior years' contributions to employees' pension fund	147,962	
		5,011,068
Excess of stand-by and indirect manufacturing expenses over revenues, per Schedule I		\$ 3,580,006

CANADIAN ARSENALS LIMITED—Continued

Statement of Stand-by and Indirect Manufacturing Expenses, and of Revenues
for the year ended March 31, 1951—Concluded

Revenues from Manufacturing and Other Activities:

Sales		10,389,295
Less:		
*Direct cost of sales—		
Materials used	5,309,595	
Labour	1,688,846	
Other direct charges	558,189	
	<u>7,556,630</u>	
Deduct, costs in process	1,153,429	
		<u>6,403,201</u>
Gross profit from operations		3,986,094
Other revenues:		
Net revenue from miscellaneous shop work, and charges for heat, power, and services provided to tenants of rented premises and others	593,411	
Rental of premises and equipment	283,601	
		<u>877,012</u>
Total Revenues, applied against stand-by and indirect manufacturing expenses, as above		<u>\$ 4,863,106</u>

NOTE: *The related indirect costs form a part of the stand-by and indirect manufacturing expenses.

SCHEDULE III

Plant Expenses for the year ended March 31, 1951

Salaries and wages:		
Departmental	1,048,235	
Foremen and supervisors	545,509	
Vacation pay	326,551	
Non-productive time	51,778	
		<u>1,972,073</u>
Maintenance, alterations and repairs of:		
Plant equipment	1,174,273	
Buildings	535,649	
Machinery	417,128	
		<u>2,127,050</u>
Power, heat, light and water:		
Heat and steam	693,474	
Electric power	204,467	
Water and air	45,254	
Gas	17,126	
		<u>960,321</u>
Fire protection and security	294,303	
Purchase, maintenance and repairs to cutters, tools, etc.	241,497	
Shop and service department supplies	223,577	
Machinery, equipment and power installation expense	167,710	
Janitor service	157,723	
Maintenance of lands	153,941	
Automobile and truck expense	117,505	
Preparedness planning	115,709	
Unemployment insurance	68,666	
Workmen's compensation	63,550	
Experimental work	38,526	
Scrapped work (direct labour and material costs)	35,112	
First aid and medical	34,081	
Re-location and transfer of machinery and equipment	33,012	
Rework and salvage expense	27,894	
Contributions to employees' group insurance plan	27,565	
Radar rental expense	25,059	
Rental of equipment, etc.	17,224	
Other expense	12,216	
Total, transferred to Schedule II		<u>\$ 6,914,314</u>

SCHEDULE IV

CANADIAN ARSENALS LIMITED—*Concluded*

Administrative Expenses for the year ended March 31, 1951

Salaries:

Administrative	113,153	
Department heads and supervisors	213,946	
Clerical	419,702	
Vacation pay	42,428	
		789,229
Contributions to employees' pension fund		317,543
Transportation—employees'		92,172
Preparedness planning		81,934
Printing and office supplies		71,743
Telephone, including operators' salaries		52,143
Grants to municipalities in lieu of taxes		48,816
Radar selling expense		45,367
Travel		44,301
Contributions under the "Civil Service Superannuation Act", etc.		30,660
Consulting and legal expense		24,120
Insurance		11,229
Maintenance and repairs of furniture and office equipment		9,499
Workmen's compensation		6,607
General expense		6,546
Office rent		6,281
Unemployment insurance		5,872
Postage		5,514
Interest paid on employees' savings fund, less interest earned on investments ...		4,470
Advertising and display		4,317
Excise stamps		3,698
Payroll distribution service charges		3,552
Periodicals and publications		2,932
Other expense		8,215
Total, transferred to Schedule II		\$ 1,678,760

Appendix 4

CANADIAN COMMERCIAL CORPORATION

(INCORPORATED UNDER THE CANADIAN COMMERCIAL CORPORATION ACT)

Balance Sheet as at March 31, 1951

GENERAL ACCOUNT		LIABILITIES AND CAPITAL	
ASSETS			
Cash on Hand and in Bank.....	1,806,770 06	Liabilities	
Investments—Government of Canada Bonds (par value \$186,200), at cost—less portion of premium amortized.....	190,926 83	Accounts payable and Accrued Charges.....	664,150 82
Accounts and Claims Receivable.....	3,044,352 50	Employees' Funds—Staff Savings Plans: Pay deductions (with interest) repayable on separation, etc.....	207,818 24
Inventory, at cost.....	135,464 57	Deferred Revenue—surcharge on purchase orders placed for others.....	1,671 53
			873,640 59
		Capital and Surplus	
		Government of Canada:	
		Advance for working capital provided under Section 8 of the Canadian Commercial Cor- poration Act.....	3,500,000 00
		Surplus:	
		Balance as at March 31, 1950.....	799,732 59
		Add—Prior year's adjustments	51,389 76
			851,122 35
		Excess of expenses over income for the year ended March 31, 1951, per Schedule I.....	47,248 98
			803,873 37
	\$ 5,177,513 96		4,303,873 37
			\$ 5,177,513 96
		AGENCY ACCOUNT	
		Liabilities	
Cash in Bank.....	4,733,650 15	Accounts payable to Suppliers.....	2,351,923 70
Advances to Suppliers.....	5,578,105 78	Contractors' Security Deposits.....	23,563 47
Inventories, at cost.....	5,317,797 08		2,375,487 17
		Net Obligations to Principals	
		Representing advances from agencies of various governments (including Canada) and certain international bodies.....	13,254,065 84
	\$15,629,553 01		\$15,629,553 01
		Contingent Liabilities: Claim pending \$97,808.93.	

Market Value of Government of Canada Bonds at
March 31, 1951—\$180,397.93.

Approved on behalf of the Board.

M. W. MACKENZIE,
President.W. D. LOW,
Managing Director.

I have examined the accounts of the Canadian Commercial Corporation for the year ended March 31, 1951, and have obtained all the information and explanations I have required. The books and records of the Canadian Commercial Corporation have been examined and I have found them to be correct and in accordance with the true and correct view of the state of the Corporation's affairs, as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

Statement of Income and Expenses for the year ended March 31, 1951

Income			
From defence purchasing services on behalf of the Government of Canada	1,401,416	36	
From purchasing for agencies of various governments (including Canada) and international agencies	86,639	15	
Other Income			1,488,055 51
			19,157 05
			1,507,212 56
Expenses			
Salaries:			
Executive officers	38,179	96	
Others	1,183,138	89	
Rent, Light and heat			1,221,318 85
Telephone, telegraph and postage			47,653 67
Printing, stationery and office supplies			101,323 45
Advertising for tenders			57,722 90
Travel expenses			29,433 85
Unemployment insurance			34,514 68
Interest on employees' retirement fund deposits			10,508 95
Maintenance of office equipment			6,452 08
Furniture and equipment			6,181 03
Maintenance of building			27,320 68
Other Expenses			3,000 57
			9,030 83
			1,554,461 54
Excess of expenses over income carried to Surplus			\$ 47,248 98

Appendix 5

CANADIAN GOVERNMENT ELEVATORS

Balance Sheet as at March 31, 1951

[illegible]

Certified correct:

G. NORTH,
Chief Accountant.

Approved:

R. HETHERINGTON,
General Manager.

I have examined the accounts of the Canadian Government Elevators for the year ended March 31, 1951, and have obtained all the information and explanations I have required.

The inventory of surplus grain at March 31, 1951, is based on the official weighover in 1950, and consequently overages or shortages which may have developed between the weighover and March 31, 1951, are not recorded.

The inventory of surplus grain at March 31, 1951, is based on the official weighover in 1950, and consequently overages or shortages which may have developed between the date of that weighover and March 31, 1951, are not recorded.

No provision has been made in the accounts for the estimated cost of loading out the grain in store at March 31, 1951, although the elevation charges, which cover both loading and loading out, have been accrued to that date.

In my opinion, subject to the foregoing observations, the above Balance Sheet is in and loading out, have been accrued to this date.

In my opinion, subject to the foregoing observations, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Elevators' affairs as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the elevators.

WATSON SELLAR,
Auditor General.

CANADIAN GOVERNMENT ELEVATORS—Continued
Operating Statement for the year ended March 31, 1951

DEPARTMENT OF TRADE AND COMMERCE

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert
Grain received—net bushels.....	12,188,252		4,407,446	4,460,705	2,086,074	1,203,123	30,904	
Revenue:								
Storage.....	328,100 61		93,764 64	130,774 78	82,743 08	20,683 87	134 24	
Elevation.....	126,523 59		45,500 79	46,662 90	20,956 46	13,048 11	355 33	
Cleaning.....	32,042 95		13,269 47	12,777 78	1,274 24	4,626 69	94 77	
Drying.....	77,814 17		18,598 38	30,959 81	7,550 18	20,705 80		
Chopping and sacking.....	531 38		262 55		39 32	202 96	16 55	
Bulkheads and liners.....	26 00		16 00	10 00				
Screenings.....	65,160 47		28,181 55	29,574 57	1,721 49	5,647 29	35 57	
Elevator rental.....	66,638 02	66,638 02						
Total Revenue.....	696,827 19	66,638 02	199,503 38	250,759 84	114,284 77	64,914 72	636 46	
Expenditure:								
Administration.....	82,122 26		16,899 82	16,400 97	16,621 65	18,351 24	9,288 94	4,559 64
Operation.....	280,556 08		72,342 78	67,905 02	54,519 45	55,982 94	24,807 99	12,997 90
Maintenance.....	197,046 05	31,655 19	24,180 17	36,828 06	33,786 90	35,936 54	13,371 59	21,287 00
Total Expenditure (Schedule "D").....	565,724 39	31,655 19	113,422 77	121,134 05	104,928 00	108,270 72	47,468 52	38,845 14
Operating profit or loss.....	131,102 80	34,982 83	86,170 61	129,625 79	9,356 77	43,956 00	46,832 06	38,845 14
Profit or loss on surplus grain (Schedule "E").....	2,442 12			19 10	1,704 52	768 05	11 35	
Miscellaneous revenues.....	1,424 00			180,00	144 00			1,100 00
Net profit or loss for the year.....	\$134,968 92	\$ 34,982 83	\$ 86,170 61	\$129,786 69	\$ 11,205 29	\$ 43,587 95	\$ 46,843 41	\$ 38,745 14

CANADIAN GOVERNMENT ELEVATORS—Continued

Fixed Assets as at March 31, 1951

	Property, Plant and Equipment (at cost)	Office Furniture (depreciated value)	Total
Port Arthur and Head Office	1,755,227 83	1,490 99	1,756,718 82
Moose Jaw, Sask.	1,788,285 44	753 75	1,789,039 19
Saskatoon, Sask.	1,632,361 06	397 20	1,632,758 26
Edmonton, Alta.	1,652,566 25	218 43	1,652,784 68
Prince Rupert, B.C.	1,432,514 39	315 20	1,432,829 59
Calgary, Alta.	1,171,022 29	1,209 06	1,172,231 35
Lethbridge, Alta.	978,589 71	1,283 40	979,873 11
	<u>\$ 10,410,566 97</u>	<u>\$ 5,668 03</u>	<u>\$ 10,416,235 00</u>

SCHEDULE "C"

Surplus Account as at March 31, 1951 (exclusive of depreciation)

	Balance April 1, 1950	Operating Profit or Loss for year ended March 31, 1951	Balance March 31, 1951
Port Arthur	5,084,486 11	34,982 83	5,119,468 94
Moose Jaw	1,568,083 14	86,170 61	1,654,253 75
Saskatoon	2,019,660 52	129,786 69	2,149,447 21
Calgary	1,762,099 32	11,205 29	1,773,304 61
Edmonton	754,979 79	42,587 95	712,391 84
Prince Rupert	312,797 08	37,745 14	350,542 22
Lethbridge	149,807 66	46,843 41	196,651 07
	<u>\$ 10,726,704 14</u>	<u>\$ 134,968 92</u>	<u>\$ 10,861,673 06</u>

DEPARTMENT OF TRADE AND COMMERCE

Y—45

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert	Head Office	Winnipeg Office
Administration:										
Salaries.....	71,122 31		10,626 09	9,972 73	10,447 01	13,204 59	4,643 00		19,400 98	2,628 00
Rent.....	5,654 88		877 20	1,123 03	949 20	331 60			2,212 20	493 28
Communication Services.....	2,332 39		355 12	378 62	369 32		207 54	112 10	588 04	40 00
Travel.....	1,306 85		165 09	229 00	120 00				500 85	
Printing and Stationery.....	471 84		28 55	2 15	43 23	32 16			365 75	
Unemployment Insurance.....	615 13		232 72	221 72	73 14	73 96		13 59		
Laundry and janitor.....	473 05		120 50	9 00	144 00	2 25			197 30	
Freight and express.....	107 26		18 59	17 76	38 98	21 35	5 08	1 04	4 46	
Miscellaneous.....	138 55		43 13	14 07	3 85	10 50	0 40		66 20	
Head Office.....	82,122 26		12,466 90	11,968 05	12,188 05	13,918 32	4,856 32	126 73	23,435 83	40
			4,432 92	4,432 92	4,432 92	4,432 92	4,432 92	4,432 91	\$23,495 89	\$ 3,161 68
Total Administration.....	82,122 26		16,899 82	16,409 37	16,621 65	18,351 24	9,288 94	4,559 64		
Operation:										
Supervision and overhead.....	110,386 46		22,438 46	13,555 25	27,163 39	20,189 04	18,903 59	8,196 90		
Power.....	47,859 75		10,659 04	13,663 96	5,200 11	9,607 67	3,914 40	4,800 00		
Cleaning.....	26,724 99		6,865 97	10,505 92	3,887 10	4,834 00	32 00			
Weighing and conveying.....	30,315 95		12,516 51	7,392 63	5,295 40	5,175 61	55 00			
Unloading.....	33,021 08		11,835 93	11,831 99	4,787 08	4,445 18	121 50			
Loading.....	10,677 02		1,231 83	1,423 16	5,812 72	2,117 45	91 42			
Drying.....	24,566 03		6,023 32	8,403 63	2,271 63	7,368 05	7 79			
Chopping and sucking.....	451 92		195 81	18 05	70 60	177 72	1,680 00	1 00		
Rentals.....	1,699 00		390 75	456 88			2 29			
Truck operation.....	847 63		184 62	178 74	181 48	67 72				
Registration and cancellation.....	614 85									
Total operation.....	286,559 08		72,312 78	67,905 02	54,519 45	53,982 94	24,807 99	12,097 90		
Maintenance:										
Supervision and overhead.....	53,559 20	701 90	4,693 56	13,945 01	993 04	22,898 75	4,120 46	6,287 48		
Buildings and bins.....	43,674 23	25,326 00	3,748 77	6 37	373 93	941 82	1,035 11	12,242 23		
Railway tracks.....	23,649 30		3,886 50	8,399 09	6,122 17	2,382 80	4,858 65			
Electric equipment.....	30,607 59	695 00	3,502 22	7,313 28	8,843 92	5,029 13	3,126 82	2,067 22		
Drier equipment.....	11,341 85	3,707 43	2,124 56	1,410 11	1,348 89	2,744 69	6 14			
Cleaning machinery.....	4,700 92	749 00	1,773 13	386 56	5,575 18	868 01	65 92	282 49		
Conveyors.....	11,022 35	255 00	834 50	5,081 28	4,927 57	209 73		314 27		
Spouts.....	5,661 07	5,953 74	1,515 15	11 17	9,877 06	164 47		46 96		
Lugs.....	7,318 36	5,436 00	1,121 00	127 72	274 85	358 79				
Shovel gear and car haul.....	2,334 16		742 93	105 72	976 29	428 23	80 99			
Bugging machinery.....	54 64		54 64							
Scales.....	1,122 38	738 00	183 18	11 75	74 00		68 50	46 95		
Total Maintenance.....	197,046 05	31,655 19	24,180 17	36,828 06	33,786 90	35,935 54	13,371 59	21,287 60		
Total Expenditure.....	\$565,724 39	\$31,655 19	\$113,422 77	\$121,134 05	\$104,928 00	\$108,270 72	\$47,468 52	\$38,845 14		

CANADIAN GOVERNMENT ELEVATORS—*Concluded*

Summary of Surplus Grain Account for the year ended March 31, 1951

	Total	Moose Jaw	Saskatoon	Calgary	Edmonton	Leth- bridge
Inventory of surplus grain, April 1, 1950...	3,048 41	Nil	1,017 26	1,483 49	540 39	7 27
Warehouse receipts purchased during year..	368 87	.....	.....	289 67	61 09	18 11
	3,417 28	.....	1,017 26	1,773 16	601 48	25 38
Warehouse receipts sold during year.....	1,499 86	.....	682 18	.....	803 65	14 03
Inventory of surplus grain, March 31, 1951.	4,359 54	.....	315 98	3,477 68	565 88	.....
	5,859 40	.....	998 16	3,477 68	1,369 53	14 03
Profit or loss on surplus grain (net overages or shortages disclosed during year).....	\$2,442 12	.....	\$ 19 10	\$1,704 52	\$ 768 05	\$ 11 35

Appendix 6

CROWN ASSETS DISPOSAL CORPORATION

(INCORPORATED, WITHOUT SHARE CAPITAL, UNDER THE SURPLUS CROWN ASSETS ACT)

Balance Sheet as at March 31, 1951

GENERAL ACCOUNT

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	2,454,421	Accounts Payable and Accrued Charges.....	26,709
Government of Canada Bonds, held for account of employees.....	13,550	Receiver General of Canada.....	2,636
<i>Deduct: Employees' deposits applicable there- to.....</i>	<i>5,833</i>	Bank Loan (fully secured, re Government of Canada Bonds, acquired for account of em- ployees.....	8,898
Portion of "Trust Accounts Receivable" retainable by the Corporation as authorized under Section 11(2b) of the Surplus Crown Assets Act, as amended.....	7,717	Reserve for Claims for Workmen's Compensation.....	96,031
Sundry Accounts Receivable.....	387,516	Capital.....	
	11,269	Operating Surplus: As at March 31, 1950.....	6,073,152
		<i>Add: Excess of income over expenses for the year, per Schedule I.....</i>	<i>1,690,518</i>
		<i>Deduct: Portion remitted to the Receiver General of Canada.....</i>	<i>7,703,670</i>
			5,037,021
	<u>\$ 2,860,923</u>		<u>2,726,649</u>
			<u>\$ 2,860,923</u>
GOVERNMENT OF CANADA—TRUST ACCOUNT			
Cash on Hand and in Bank.....	184,298	Liabilities.....	
Accounts Receivable: Current (including Canadian Government de- partments and companies—\$4,524).....	681,687	Customers' Advance Payments and Deposits.....	330,307
Deferred.....	33,246,737	Accounts Payable and Accrued Charges.....	336,414
	33,928,424	Net Equity in the Trust Assets, per Schedule II.....	666,721
<i>Deduct: Portion retainable by the Corporation (as above).....</i>	<i>387,516</i>		33,124,916
Facilities Purchased from the United States Gov- ernment, at cost.....	66,431		
	<u>\$ 33,791,637</u>		<u>\$ 33,791,637</u>

Approved on behalf of the Board.

H. R. MALLEY,
*Director.*G. W. HUNTER,
Director.

I have examined the accounts of Crown Assets Disposal Corporation for the year ended March 31, 1951, and have obtained all the information and explanations I have required. Subject to the fact that the value of surplus Crown assets held for disposal is not reflected therein, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the financial position of the Corporation's affairs, and of its Trust, as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General of Canada.

CROWN ASSETS DISPOSAL CORPORATION—Continued

Statement of Income and Expenses for the year ended March 31, 1951

Income

Portion retainable by the Corporation from the proceeds of

sales of—

Surplus Crown assets of the Government of Canada (10%) 2,052,939

Other surplus assets 13,001

2,065,940

Other revenue 19,204

2,085,144

Expenses

Administrative and office salaries 327,496

Rent, heat, electricity and water 22,301

Travelling 13,663

Telephones 10,353

Printing, stationery, office supplies, etc. 5,783

Postage and excise stamps 4,176

Commissionaires' services 2,385

Unemployment insurance 2,068

Telegrams 1,810

Legal fees 761

Automobile expense 696

Pension contributions 590

Staff moving and living expenses 503

Freight, express and cartage 359

Subscriptions to publications 336

Sundry 1,346

394,626

Excess of income over expenses, per Balance Sheet

\$ 1,690,518

CROWN ASSETS DISPOSAL CORPORATION—*Concluded*Statement of Account with the Government of Canada in respect of Trust Assets
for the year ended March 31, 1951

Government's net equity in the Trust Assets as at March 31, 1950 (including \$66,431 advanced for the purchase of facilities from the United States Government)		30,545,091
Proceeds of sales of surplus Crown assets of the Government of Canada (including interest and rental revenues \$924,989)	20,640,540	
<i>Deduct:</i>		
Direct charges for—		
Costs incidental to the delivery of vessels, including additional equipment	77,955	
Recovering salvageable material from ammunition	40,350	
Freight, handling and packing	24,941	
Warehousing, dismantling and scrapping	10,607	
Demolition expenses	1,941	
Terminating leases and restoring properties	1,100	
Technical services and consulting fees	938	
Sundry	21,272	
	<hr/>	
Less: Prior years' adjustments	179,104 67,950	
	<hr/>	111,154
		<hr/>
Portion (10%) of the proceeds of sales, etc., retainable by the Corporation, under Section 11(2b) of the Surplus Crown Assets Act, as amended, as approved by Order in Council P.C. 1322 of March 14, 1950	20,529,386	
	<hr/>	2,052,938
		<hr/>
		18,476,448
<i>Deduct:</i>		
Proceeds of sales, etc., remitted to the Receiver General of Canada		49,021,539
		<hr/>
		15,896,623
Government's net equity in the Trust Assets as at March 31, 1951 (including \$66,431 advanced for the purchase of facilities from the United States Government), per Balance Sheet		<hr/>
		\$ 33,124,916
		<hr/>

Appendix 7

ELDORADO MINING AND REFINING (1944) LIMITED

AND ITS WHOLLY-OWNED SUBSIDIARY NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

Consolidated Balance Sheet as at December 31, 1950

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	2,515,144	Liabilities	390,526
Investments:		Accounts Payable and Accrued Charges.....	
Government of Canada Bonds (par value \$2,000,000).....	2,001,500	Provision for Claims in Respect of Freight Operations.....	6,697
Non-marketable mining stocks, at nominal value 7			
Accounts Receivable.....	2,001,507	Receiver General of Canada:	
Inventories, as certified by the Management:	971,702	Employees' and non-residents' income tax.....	15,836
Products, finished and in process, etc.....		Mine royalties.....	6,319
Operating supplies, at cost.....	6,888,840	Rent.....	1,379
	1,882,137	Miscellaneous.....	129
Prepaid Expenses (unexpired insurance \$31,004).....	8,770,977		23,663
	42,362		420,886
Fixed Assets, at cost:			
Land (including mining claims at nominal value \$1).....	30,628	Capital	
Buildings and works (including roads, airstrip and townsite):	2,137,519	Capital Stock—Eldorado Mining and Refining (1944) Limited:	
Machinery and equipment, including office furnishings....	6,240,491	Authorized—110,000 shares of no par value.	
Power facilities.....	276,803	Issued—70,500 shares fully paid.....	6,588,080
	8,654,813	Consolidated Surplus:	
Less: Provision for depreciation	5,199,735	Unappropriated.....	11,774,601
Construction in progress.....	3,455,078	Reserved (for replacement of aircraft \$327,458, and for fire and marine loss on water-craft, \$257,131).....	584,589
	107,784		
	3,593,490		12,359,190
Deferred Development and Research Expenditures.....	1,470,974		18,945,270
	\$19,366,156		\$ 19,366,156

I have examined the accounts of Eldorado Mining and Refining (1944) Limited and its wholly-owned subsidiary Northern Transportation Company (1947) Limited, for the year ended December 31, 1950, and have obtained all the information and explanations I have required. In my opinion the above Consolidated Balance Sheet is properly drawn up so as to exhibit a true and correct view of the combined state of these companies' affairs as at December 31, 1950, according to the best of my information and the explanations given to me and as shown by the companies' books.

Approved on behalf of the Board.

W. J. BENNETT,
Director.C. G. WILLIAMS,
Director.WATSON SELLAR,
Auditor General of Canada.

ELDORADO MINING AND REFINING (1944) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at December 31, 1950

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	1,702,693	Liabilities	
Investments:		Accounts Payable and Accrued Charges.....	362,731
Government of Canada Bonds (par value \$2,000,000), at cost.....	2,001,500	Receiver General of Canada:	
N on-marketable mining stocks, at nominal value.....	7	Employees' and non-residents' income tax.....	15,173
Accounts Receivable.....	2,001,507	Mine royalties.....	6,319
Customs Duty Recoverable (estimated).....	874,286	Rent.....	1,379
Inventories, as certified by the Management:	20,847	Sales tax.....	5
Products, finished and in process, etc., at cost or as valued by the Management.....			
Operating supplies, at cost.....	6,888,840*	Capital	22,876
	1,712,563	Authorized—110,000 shares of no par value.....	385,607
Prepaid Expenses:	8,601,403	Issued and fully paid—70,500 shares.....	
Unexpired insurance.....	29,974	Surplus:	
Miscellaneous.....	10,525	Unappropriated, per Schedule II.....	9,336,288
Wholly-owned Subsidiary:	40,499	Reserved for major overhaul and replacement of aircraft (see footnote—Schedule I).....	327,458
Shares of Northern Transportation Company (1947) Limited at cost (equity as at December 31, 1950, \$2,854,591).....			
Fixed Assets, at cost, less provision for depreciation, per Schedule I.....	159,147		
Deferred Expenditures:	1,764,077		
Pre-production mine development.....	1,144,157		16,249,826
Process research.....	326,817		
	1,470,974		
			\$ 16,635,433

NOTE:

* The Company has in hand an inventory of radium amounting to \$106,483 received for processing. Not being the property of the Company, neither the inventory nor the corresponding liability is included above.

Approved on behalf of the Board.

W. J. BENNETT,
Director.

C. G. WILLIAMS,
Director.

I have examined the accounts of Eldorado Mining and Refining (1944) Limited for the year ended December 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up and exhibits a true and correct view of the state of the Company's affairs as at December 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General of Canada.

ELDORADO MINING AND REFINING (1944) LIMITED—Continued

Fixed Assets as at December 31, 1950

	Cost	Provision for Depreciation	Net Values
Mining Claims, at nominal value	1		1
Land—Port Hope	12,945		12,945
Roads and Airstrip—Beaverlodge	53,611		53,611
Townsite—Beaverlodge	22,691		22,691
Buildings—			
Port Radium	769,434	633,295	136,139
Beaverlodge	351,846	32,912	318,934
Port Hope	402,998	167,192	235,806
Power Facilities—Beaverlodge	276,803	25,556	251,247
Machinery and Equipment including Office Furnishings—			
Port Radium	1,445,814	1,218,807	227,007
Beaverlodge	282,754	83,958	198,796
Port Hope	778,722	617,905	160,817
Edmonton	167,613	140,774*	26,839
Ottawa	17,576	6,116	11,460
Construction in Progress, Port Radium	107,784		107,784
	<u>\$ 4,690,592</u>	<u>\$ 2,926,515</u>	<u>\$ 1,764,077</u>

NOTE: *Depreciation on aircraft included in this amount is based on actual cost; but as the purchase price of some was abnormally low (the aircraft having been acquired from surplus war assets) an additional provision of \$238,589, to meet the estimated cost of replacement upon retirement from service of these aircraft, is included in the item "Reserved for major overhaul and replacement of aircraft" shown on the Balance Sheet.

SCHEDULE II

Unappropriated Surplus for the year ended December 31, 1950

Amount as at January 1, 1950	7,346,062
<i>Deduct:</i>	
Prior years' adjustments—	
Reduction of recovery from product inventories in Europe (written off during hostilities), recorded in Schedule B to the Balance Sheet at December 31, 1947	58,474
Contributions to employees' pension plan in respect of past service	24,993
Reduction of estimated customs duty recoverable	13,283
Miscellaneous	6,908
	<u>103,658</u>
	7,242,404
Revenues for the year 1950:	
Excess of revenue over expenditure, per Schedule III	1,160,171
Values arising out of depletion of ore bodies, per Schedule IV	1,991,213
	<u>3,151,384</u>
<i>Deduct:</i> Dividend paid	10,393,788
	<u>1,057,500</u>
Amount as at December 31, 1950, transferred to Balance Sheet	<u>\$ 9,336,288</u>

SCHEDULE III

ELDORADO MINING AND REFINING (1944) LIMITED—Concluded**Statement of Revenue and Expenditure for the year ended December 31, 1950**

Sales and Rentals of Products	7,411,324	
Deduct: Cost of sales, per Schedule IV	5,880,003	
		1,531,321
Other Revenues:		
Interest earned—		
Bank deposits	16,149	
Government of Canada bonds	5,041	
		21,190
Profit on commissary operations	10,665	
Miscellaneous	13,333	
		45,188
		1,576,509
Administrative and Selling Expenses:		
Salaries	86,532	
Travel	20,631	
Commissions	15,798	
Advertising	12,511	
Telephone and telegraph	9,180	
Geologists' consulting fees	8,400	
Office expenses	7,389	
Employees' group insurance and pension plan	7,287	
Directors' fees	3,937	
Office rent	3,888	
Miscellaneous	16,750	
		192,303
Less, apportionment to:		
Northern Transportation Company (1947) Limited	12,600	
Pre-production mine development	15,604	
		28,204
		164,099
Excess of operating revenue over expenditure		1,412,410
Deduct: Exploration expenses for the year		252,239
Excess of revenue over expenditure, transferred to Schedule II ..		\$ 1,160,171

SCHEDULE IV

Statement of Cost of Sales for the year ended December 31, 1950

Opening inventory of products, finished and in process, etc., as at January 1, 1950	6,951,557	
Products purchased	77,732	
Production Costs:		
Mining, milling and transportation of ore concentrates (including provision for depreciation \$248,033)	2,452,660	
Provision for depletion of ore bodies (computed on quantities of ore produced)	1,991,213	
Refining expenses (including provision for depreciation \$100,391)	1,295,681	
		5,739,554
		12,768,843
Deduct: Closing inventory of products, finished and in process, etc., as at December 31, 1950		6,888,840
Total, transferred to Schedule III		\$ 5,880,003

Appendix 8

EXPORT CREDITS INSURANCE CORPORATION

(INCORPORATED UNDER "THE EXPORT CREDITS INSURANCE ACT")

Statement of Assets and Liabilities as at December 31, 1950

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks.....	281,426	Accounts Payable.....	550
Accounts Receivable—Premiums due from Policyholders.....	15,743	Policyholders' Deposits.....	36,355
Accrued Interest on Investments.....	87,370	Receiver General of Canada: Receipts, less overhead, arising out of contracts entered into under Section 20A of the Act.....	17,508
Investments—Government of Canada Bonds at amortized cost (market value \$10,857,709).....	11,061,224	Underwriting Reserve: Balance at December 31, 1949.....	751,210
Nominal Value of Possible Recoveries against amounts paid on Claims of \$223,459.....	1	Net result of operations for the year ended December 31, 1950, per Schedule I.....	651,796
Deferred Charges.....	393		1,403,006
Office Furnishings and Equipment, at cost.....	17,104	Capital: Capital Stock: Authorized—50,000 shares par value \$100 each. Issued and fully paid—50,000 shares, held in trust for His Majesty by the Minister of Trade and Commerce.....	5,000,000
Less—Reserve for depreciation.....	5,842	Capital Surplus; Paid in by the Minister of Finance, at the rate of \$100 per share of capital stock issued.....	5,000,000
			10,000,000
			\$ 11,457,419

Note:

Under the contracts of insurance issued and outstanding at December 31, 1950, the maximum liability of the Corporation was \$36,644,454 of which the Government of Canada assumes the liability of \$4,250,000 payable out of the Consolidated Revenue Fund, in respect of contracts issued under Section 20A of the Act.

Approved on behalf of the Board.

M. W. MACKENZIE,
Director.

H. T. AITKEN,
Director.

WATSON SELLAR,
Auditor General of Canada.

I have examined the accounts of the Export Credits Insurance Corporation for the year ended December 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

EXPORT CREDITS INSURANCE CORPORATION—*Concluded*

Statement of Operations for the year ended December 31, 1950

Income			
Premiums on risks underwritten	217,226		
Interest on investments	266,200		
Profit on sale of investments	2,840		
			486,266
Expenses			
Salaries	72,548		
Travelling expenses	6,283		
Telephone, telegrams, cables and credit reports	4,508		
Stationery, printing, postage and office supplies	2,848		
Rents	3,195		
Expenses of Advisory Council meeting in Ottawa	829		
Depreciation of office furnishings and equipment	1,710		
Other expenses	3,350		
			95,271
			390,995
Policyholders' Claims			
Payments	66,203		
Recoveries:			
Applicable to payments in 1950	29,330		
Applicable to payments prior to 1950	297,674		
		327,004	
Excess of recoveries over claims paid			260,801
Net result of operations, for the year, added to Underwriting Reserve			
		\$	651,796

Appendix 9

GREATER WINNIPEG DYKING BOARD

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND PROPRIETARY INTEREST	
Deposit—Workmen's Compensation Board ...		Contractors' holdbacks	110,361 02
Tender deposits, as per Contract		Contractors' tender deposits .	150 00
Deferred Charges:			110,511 02
Unexpired insurance		Vote 677 1950-51 Government of Canada	
Other Assets:		Disbursements (net)	2,562,943 54
Automobiles	4,414 26	Less—	
Furniture, fixtures and office equipment	4,077 95	Recoveries from Govern-	
Drafting equipment	2,236 49	ment of Province of	
Engineering equipment	1,704 65	Manitoba	640,735 89
		Net Charge to "Vote"	1,922,207 65
	12,433 35	Deduct—	
		Canada's share of	
		disbursements	1,922,207 65
			Nil
		Proprietary Interest:	
		Government of Canada	1,922,207 65
		Government of Province of	
		Manitoba	2,562,943 54
		Deduct—	
		Expenditures for the	
		period June 28, 1950	
		to March 31, 1951 ...	2,658,824 44
			95,880 90
			\$ 14,630 12

NOTE.—In accordance with the terms of an agreement, dated July 10, 1950, between the Government of Canada and the Government of the Province of Manitoba:—

- (a) Canada agrees to bear seventy-five per cent of the total costs incurred by the Board in carrying out its purposes, and Manitoba agrees to bear the remaining twenty-five per cent of the total costs.
- (b) When the Board reports to Canada and Manitoba that the work of planning and construction of any emergency work to safeguard against the recurrence of floods has been completed or that the temporary dykes and other defences have been removed from any portion of the flooded lands in the area covered by this agreement, the Board shall thereupon cease to have any interest in or responsibility for that emergency work or portion of such work or that portion of land, as the case may be, and Manitoba shall thereafter make such provision as may be necessary for administration and maintenance thereof.
- (c) When the Board has carried out its purposes, the assets shall be converted into cash, the liabilities discharged, and the remaining funds shall be distributed, seventy-five per cent to Canada and twenty-five per cent to Manitoba.

GREATER WINNIPEG DYKING BOARD—*Concluded*

Statement of Expenditures for the period June 28, 1950 to March 31, 1951

Dyke Construction Expenses (Schedule I)	2,566,364 06
Drafting Expenses (Schedule II)	33,467 58
Administration Expenses (Schedule III)	58,992 80
Total, transferred to Balance Sheet	<u>\$2,658,824 44</u>

SCHEDULE I

Dyke Construction Expenses for the period June 28, 1950 to March 31, 1951

Preliminary surveys	38,878 02
Field engineering	60,250 52
Dyke construction	1,388,140 79
Clearing	50,784 76
Pumps and pump houses	1,028,159 97
Property damage	150 00
Total, per Statement of Expenditures	<u>\$2,566,364 06</u>

SCHEDULE II

Drafting Expenses for the period June 28, 1950 to March 31, 1951

Salaries	27,998 72
Unemployment Insurance	162 54
Drafting supplies	2,204 92
Map printing	3,083 40
Rental and maintenance of drafting equipment	18 00
Total, per Statement of Expenditures	<u>\$ 33,467 58</u>

SCHEDULE III

Administration Expenses for the period June 28, 1950 to March 31, 1951

Salaries	29,269 65
Unemployment Insurance	897 41
Travelling expenses	8,488 06
Office transportation	67 50
Automobile expenses	596 54
Freight and cartage	14 45
Stationery, printing and office supplies	2,360 03
Postage, telephones and telegrams	1,171 85
Office rent	1,487 50
Rental and maintenance of office equipment	432 00
Office renovations	3,788 14
Light, heat and janitor services	1,157 51
General expenses	927 77
Insurance	660 51
Legal fees	3,722 56
Workmen's compensation	3,951 32
Total, per Statement of Expenditures	<u>\$ 58,992 80</u>

Appendix 10

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at December 31, 1950

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	812,451	Liabilities	
Accounts Receivable.....	76,570	Accounts Payable and Accrued	
Prepaid Expenses.....		Charges.....	27,795
Inventories of operating supplies, as		Provision for Claims in Respect of	
determined and certified by the		Freight Operations.....	6,697
Management, at cost.....	169,573	Receiver General of Canada:	
Unexpired insurance.....	1,863	Employees' income tax.....	663
		Unemployment insurance.....	124
	171,436		787
Fixed Assets, at cost, per Schedule I:			
Land.....	17,682	Capital	
Buildings, vessels, vehicles, equip-		Shareholders:	
ment and furnishings.....	4,084,951	Capital Stock—	
Less: Provision for depreciation..	2,273,220	Authorized, 50,000 shares of no	
	1,811,731	par value.	
		Issued, 1,520 shares, fully paid.	152,000
	1,829,413	Surplus—	
		Unappropriated, per Schedule II	2,445,460
		Reserved against fire and marine	
		loss on boats.....	257,131
			2,702,591
			2,854,591
			\$ 2,889,870

Approved on behalf of the Board.

W. J. BENNETT,
*Director.*H. H. HAYDON,
Director.

I have examined the accounts of Northern Transportation Company (1947) Limited for the year ended December 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to set out a true and correct view of the state of the Company's affairs at December 31, 1950, and of the result of its operations during the year. The explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General of Canada.

SCHEDULE I

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—Continued

Fixed Assets as at December 31, 1950

	Cost	Provision for Depreciation	Net Values
Land	17,682		17,682
Warehouses, service buildings and equipment	536,940	224,151	312,789
Boats and barges including equipment	3,179,309	1,790,038	1,389,271
Trucks, tractors and service automobile	356,488	252,116	104,372
Office furniture and equipment	12,214	6,915	5,299
Totals	\$ 4,102,633	\$ 2,273,220	\$ 1,829,413

SCHEDULE II

Unappropriated Surplus Account for the year ended December 31, 1950

Amount unappropriated, as at January 1, 1950	2,034,120
Deduct—	
Contributions to employees' pension plan in respect of past service	12,669
Prior years' adjustments (freight claims, etc.)	1,756
	14,425
Excess of revenue over expenditure, for the year ended December 31, 1950, per Schedule III	2,019,695
	425,765
Amount unappropriated, as at December 31, 1950, per Balance Sheet	\$ 2,445,460

SCHEDULE III

Statement of Operating Revenue and Expenditure for the year ended December 31, 1950

Revenue		
Freight earnings	1,771,629	
Bank interest, etc.	5,627	
Administrative costs recovered	4,200	
Cartage and handling	852	
Miscellaneous	12,551	
		1,794,859
Expenditure		
Operating expenses:		
Salaries and wages	369,497	
Repairs and maintenance (including salaries and wages)	145,697	
Insurance	114,221	
Fuel oil	73,715	
Messing expense	41,987	
Cartage and handling	40,481	
Transportation of employees	20,552	
Workmen's compensation and group insurance	15,605	
Property taxes	12,907	
Claims and freight losses	5,474	
Miscellaneous	15,849	
		855,985

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—*Concluded*Statement of Operating Revenue and Expenditure for the year ended December 31, 1950—*Concluded*

<i>Deduct</i> —Company's charges, included above, for transporting its own supplies	20,584		
		835,401	
Depreciation—			
Boats, barges and boat equipment	331,836		
Trucks and tractors	61,058		
Warehouse buildings and equipment	47,908		
Office furniture and equipment	1,221		
		442,023	
			1,277,424
Administrative expenses:			
Salaries	44,180		
Ottawa office expense	12,600		
Contributions to employees' pension plan	8,782		
Telephone and Telegraph	4,850		
Travel	4,735		
Stationery and office supplies	4,608		
Advertising and public relations	4,048		
Office rent	3,600		
Legal fees	259		
Miscellaneous	4,008		
		91,670	
			1,369,094
Excess of revenue over expenditure, transferred to Unappropriated Surplus, Schedule II			\$ 425,765

POLYMER CORPORATION LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	5,577,141	Accounts Payable and Accrued Charges.....	2,638,350
Investments—		Claims in Respect of Natural Rubber Operations (estimated).....	450,000
Government of Canada Bonds, at par (market value \$5,188,125)	5,250,000	Receiver General of Canada:	
Accounts Receivable:		Employees' income tax.....	28,493
Trade (including \$147,016 from wholly-owned subsidiary).....	4,456,913	Duty, sales and excise taxes.....	22,284
Customs duty, freight, and other claims.....	112,820	Unemployment insurance.....	8,469
	4,569,733	Government employees' compensation insurance (estimated).....	5,400
Advance Payments and Deposits.....	323,156		64,646
the Management:			
Manufacturing and maintenance supplies (including coal \$870,706).....	3,062,498	Capital	
Prime materials and intermediate products.....	825,461	Shareholders:	
Finished products.....	506,087	Capital Stock—	
	4,394,046	Authorized—1,000 shares of no par value.	
Investment in shares of Polymer (United Kingdom) Limited, wholly-owned subsidiary, at cost.....	1,544	Issued — 34 shares, fully paid and held in trust for His Majesty in right of Canada.....	34
Deferred Charges:		Surplus—	
Prepaid insurance, etc.....	35,903	Unappropriated,	
Maintenance work in process.....	6,310	Balance as at April 1, 1950..	4,880,298
	42,213	Reduction in provision for natural rubber claims.....	402,255
Fixed Assets, at cost—less depreciation, per Schedule I.....	33,636,113	Net profit for the year ended March 31, 1951, per Schedule II.....	4,108,363
			9,390,916
		Reserved against possible reduction in values of prime materials and product inventories.....	250,000
			9,640,916
		Government of Canada:	
		Advances for capital purposes.....	41,000,000
			50,640,950
			\$ 53,793,946

NOTE:

In addition to the liabilities above, purchases commitments of approximately \$4,300,000 in connection with the Corporation's plant expansion program, were outstanding as at the close of business on March 31, 1951; these commitments include materials which had been received on the construction site (approximate value \$1,300,000), and specially designed equipment being fabricated by outside contractors.

Approved on behalf of the Board.

E. J. BRUNNING,
Director.
J. R. NICHOLSON,
Director.

I have examined the accounts of Polymer Corporation Limited for the year ended March 31, 1951, and have obtained Sheet 11 of the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct statement of the assets and liabilities of the Corporation at March 31, 1951, and is the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General of Canada.

POLYMER CORPORATION LIMITED—Continued

Fixed Assets as at March 31, 1951

	Cost	Provision for Depreciation	Cost less Depreciation
Land	240,747		240,747
Roads, sewers, water mains and other services	1,901,169	1,257,006	644,163
Buildings	10,249,292	3,888,901	6,360,391
Machinery and equipment	24,311,858	10,269,015	14,042,843
Steam, product and other pipe lines	15,677,432	7,717,591	7,959,841
Electrical connections and equipment	2,509,495	1,085,280	1,424,215
Capital work in process	2,963,913		2,963,913
Totals	\$ 57,853,906	\$ 24,217,793	\$ 33,636,113

NOTE: With regard to the provision for depreciation, it was indicated last year that the Management had initiated a comprehensive review in order to establish the changes which should be made in the existing basis of computation to ensure adequate future provisions. During and for the year under review, the Management has adopted the method of computing depreciation set forth in the Income Tax Regulations approved by Order in Council P.C. 6385 of December 21, 1949, as subsequently amended.

SCHEDULE II

Statement of Profit and Loss for the year ended March 31, 1951

Sales:			
Rubber (outward freight, duty and marketing allowances deducted)	27,404,909		
Other chemical products	5,721,562		
Steam, electricity and water	2,167,008		
			35,293,479
Deduct: Cost of Sales, per Schedule III			30,779,972
			4,513,507
Other Revenues:			
Gain on exchange re accounts in U.S. funds	172,289		
Interest on investments and bank deposits	105,458		
Recoveries from suppliers and of sundry duties	97,063		
Rental of equipment (depreciation deducted)	43,703		
Cash discounts	31,939		
Miscellaneous (including differential on an estimated outward freight deducted from rubber sales)	127,679		
			578,131
			5,091,638
Deduct:			
Selling and Administrative Expenses—			
Salaries	193,860		
Travel	50,448		
Office expenses	15,676		
Donations	9,611		
Consultants' fees	7,868		
Miscellaneous	10,098		
	287,561		
Research and Development (including salaries \$266,706 and depreciation \$58,998)	652,367		
			939,928
Net Operating Profit for the year			4,151,710
Deduct:			
Adjustments applicable to previous years			43,347
Net Profit, transferred to Surplus			\$ 4,108,363

SCHEDULE III

POLYMER CORPORATION LIMITED—*Concluded*

Statement of Cost of Sales for the year ended March 31, 1951

Opening inventories as at April 1, 1950:			
Intermediate products	917,759		
Finished products	1,167,929		
			2,085,688
Prime materials used			8,151,386
Process salaries and wages			1,553,313
Chemicals and supplies consumed			3,587,805
Cost of steam, electricity and water produced, used in direct processing operations or sold			4,546,146
Fuels used for processing			1,677,834
Plant overhead expenses—			
Salaries and wages	1,123,424		
General plant repairs and maintenance	307,648		
Contributions to employees' group insurance, and pension and retirement plans	195,565		
General plant supplies and office expenses	115,339		
Workmen's compensation and unemployment insurance	73,977		
Miscellaneous	92,704		
	1,908,657		
<i>Deduct:</i> Portion applied to steam, electricity, water and research	442,455		
			1,466,202
Process repairs, maintenance and alterations			1,797,793
Laboratory expenses			654,652
Containers, packages and shipping expenses			590,586
Provision for depreciation and obsolescence of plant and equipment			4,710,237
Management fees of operating agencies			470,566
Royalties			671,122
			31,963,330
<i>Deduct:</i> Closing inventories as at March 31, 1951:			
Intermediate products	677,271		
Finished products	506,087		
			1,183,358
Total, transferred to Schedule II			\$ 30,779,972

Appendix 12

DEFENCE CONSTRUCTION LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND
SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash in bank	349,918 05	Liabilities	
Contractors' Securities on deposit with the Receiver General		Accounts Payable—Central Mortgage and Housing Corporation and Others	248,858 37
Cash	2,767,067 40	Contractors' Security Deposits	3,058,417 40
Bonds	291,350 00	Receiver General—Working Capital Advance	500,000 00
Accounts Receivable—Department of Trade and Commerce	402,107 99	Accrued Interest	3,287 67
Travel Advances	150 00	Capital	
		Authorized—1,000 shares of no par value	
		Issued—30 shares fully paid	30 00
			<u>30 00</u>
			<u>\$3,810,563 44</u>
			<u>3,810,563 44</u>

Approved on behalf of the Board.

G. W. HUNTER,
Director.

FINLEY SIM,
Director.

I have examined the accounts of Defence Construction Limited for the year ended March 31, 1951, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the financial position of the Company's affairs, as at March 31, 1951, according to the best of my knowledge and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLER,
Auditor General.

DEFENCE CONSTRUCTION LIMITED—*Concluded*

Statement of Income and Expenditure for the period from November 22nd, 1950 to March 31st, 1951

Income

Expenses incurred for the procurement of defence projects on behalf of the Government of Canada recoverable from appropriations of the Department of Trade and Commerce	402,107 99	402,107 99
---	------------	------------

Expenditure

Administrative Costs:

Management, supervision and administration Services (C.M.H.C. and others)	398,605 22	
Travelling expenses	215 10	
		398,820 32
Interest on working capital advance		3,287 67

\$ 402,107 99

Balance		nil
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NATIONAL RESEARCH COUNCIL

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—	
Ordinary	18,013,509 29
Revenues—	
Ordinary	9,833 32
Net Charge	<u>\$ 18,003,675 97</u>

NOTE.—Revenues are shown on page Y-71 and Open Accounts on page Y-72 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
Y-66	451	Salaries and Other Expenses of the National Research Council.....	9,874,903 00	9,289,269 62	8,569,071 52
Y-68	452	*Construction of Buildings and Works.....	2,210,800 00	1,359,609 98	789,967 17
Y-69	453	Grant to the Royal Society of Canada.....	8,000 00	8,000 00	8,000 00
ATOMIC ENERGY CONTROL BOARD					
Y-69	454	Administration Expenses of the Atomic Energy Control Board.....	57,000 00	30,580 34	34,644 19
Y-69	455	Researches and Investigations with respect to Atomic Energy.....	150,000 00	150,000 00	150,000 00
Y-70	456	Atomic Energy (Chalk River) Project— Operation and Maintenance.....	6,113,530 00	6,113,247 25	6,617,916 80
Y-70	457 785	Construction of Buildings and Works.....	1,771,000 00	1,062,802 10	
			<u>\$20,185,233 00</u>	<u>\$18,013,509 29</u>	<u>\$16,169,599 68</u>

* Complete title is shown in the following details.

Vote 451 Salaries and Other Expenses of the National Research Council

	Estimates	Allotments	Expenditures
Gross Total Salaries and Wages	5,809,217 00		
Less: Salaries and Wages of staff of Plant Engineering and Workshops which are paid from charges made to Laboratory Divisions for services rendered	268,000 00		
A Net Total Salaries and Wages	5,541,217 00	5,541,217 00	5,043,445 40
B Allowances	29,728 00	29,728 00	24,582 42
C Scholarships	274,000 00	274,000 00	243,634 75
D Grants in Aid of Research	1,127,095 00	1,127,095 00	1,143,898 15
E Equipment	1,141,555 00	1,141,555 00	1,205,842 44

	Estimates	Allotments	Expenditures
F Materials and Supplies	1,584,916 00	1,584,916 00	1,578,395 58
Light, Power and Water	91,225 00	91,225 00	72,945 31
Travelling Expenses	188,245 00	188,245 00	144,234 25
Patents	11,900 00	11,900 00	754 11
Telephones, Telegrams and Postage	42,800 00	42,800 00	34,700 64
Printing, Stationery and Office Equipment	170,522 00	170,522 00	188,146 00
Canadian Corps of Commissioners	16,700 00	16,700 00	21,530 37
Sundries and Contingencies	170,000 00	170,000 00	2,660 20
	<u>10,389,903 00</u>	<u>10,389,903 00</u>	<u>9,704,769 62</u>
G Less—Estimated Revenue	515,000 00	515,000 00	415,500 00
	<u>\$9,874,903 00</u>	<u>\$9,874,903 00</u>	<u>\$9,289,269 62</u>

As at March 31, 1951, there were 1,836 salaried employees being paid from this vote, of whom 471 were permanent, 108 were designated term and 1,257 were term employees.

A An amount of \$5,004.14 in respect of the services of E. A. Brown was repaid by the Department of Mines and Technical Surveys, to which he was on loan, and credited hereto.

Other credits were in the form of transfers of \$51,847.39 from Vote 452 for work done on the projects concerned by tradesmen paid from this vote.

B Living and representation allowances and administrative allowances were paid to foreign service officers and administrative staff on duty at National Research Council Liaison Offices in London, England, and Washington, U.S.A.

C An amount of \$231,050 was transferred to the Trust Fund (see Open Accounts further on in this section) to cover scholarship awards during the current fiscal year to students undertaking research in conjunction with their post-graduate studies, and these were divided into the following classes: Senior Medical with awards ranging from \$4,000 to \$4,500; Regular Medical with awards ranging from \$1,500 to \$2,500; Post-Doctorate Fellowships with awards ranging from \$1,500 to \$2,500; University Fellowships with awards ranging from \$3,000 to \$3,300; Fellowships at \$900 each; Studentships at \$750 each; Bursaries at \$450 each; Special Scholarships with awards ranging from \$450 to \$1,500.

Also included in this expenditure are payments of \$4,605.95 as grants for travelling expenses in connection with scholarship awards; and an amount of \$18,060, representing instalments unpaid at the close of 1950-51, transferred to the Trust Fund.

A type of scholarship not included in classes listed above, charged to Salaries, is that of National Research Laboratories (Post-Doctorate) Fellowship, ranging from \$2,820 to \$3,220, and paid on a monthly basis, the holders occupying established positions provided for in the Estimates.

D An amount of \$1,143,898.15 was transferred to the Trust Fund (see Open Accounts further on in this section) for the purpose of aiding investigations and promoting the development of research. Of this amount, \$223,118.74 was placed to the credit of various committees; \$322,897.35 was advanced to individuals for the purpose of carrying on scientific work; \$414,818.70 for medical research; \$10,278.51 for building research; \$6,216.03 was used to further international affiliations; and \$166,568.82 for special activities.

E This expenditure represents the purchase of scientific equipment for the laboratories of the National Research Council.

F Expenditures represent general purchases of materials and supplies for the laboratories and services of the National Research Council, and include the following payments of tuition fees for employees of the National Research Council which were made under authority of P.C. 8/3600 of August 13, 1948: Carleton College for J. W. F. Chisholm, \$10; University of Ottawa for D. A. Sinclair, \$350, and A. D. Small, \$350.

G An amount of \$415,500 was transferred from the Special Fund (see Open Accounts further on in this section) and applied, in departmental accounts, as a reduction in expenditures from the following allotments in the amounts listed: Grants in Aid of Research, \$36,000; Equipment, \$343,500; Printing, Stationery and Office Equipment, \$30,000; Canadian Corps of Commissioners, \$6,000.

Travelling expenses of \$500 or over were paid to the following persons serving without salary: H. B. Collier, \$565.34; N. B. Hutchon, \$545.05; J. H. L. Johnstone, \$597.08; G. Letendre, \$981.27; A. G. McCallu, \$623.40; G. Shrum, \$1,027; W. P. Thompson, \$570.40; M. M. Weaver, \$956.50.

The following persons served without salary, but received living or other allowances: C. W. Argue, \$285 (\$15 per day); T. Blench, \$2,330.90 (\$420 per month); R. W. Carnegie, \$180 (\$15 per day); W. Eggleston, \$150 (\$25 per day); N. B. Hutcheon, \$495 (\$35 per day); G. Letendre, \$2,542.50 (\$15 per day); E. G. D. Murray, \$70 (\$35 per day).

Contracts of \$5,000 or over for the construction, improvement and maintenance of works and facilities:

<u>Contractor</u>	<u>Project</u>	<u>Amount of Contract</u>	<u>Payments in 1950-51</u>	<u>Payments to date</u>
A. Lanctot Construction Company, Ottawa	*Construction of a mezzanine floor in the Electrical Engineering Laboratory, Sussex Street, Ottawa .	\$ 8,510 00	\$ 1,760 00	\$ 8,510 00 (f)
	*Construction of an addition to the Radiology Laboratory and the erection of an auxiliary building, Sussex Street, Ottawa	52,824 02	52,824 02	52,824 02 (f)
W. C. Wells Construction Company, Wilkie, Sask.	Erection of an outdoor test station at Prairie Regional Laboratory, Saskatoon	10,765 33	2,211 33	10,765 33 (f)

* Awarded through the Department of Public Works.
(f) including final payment.

Vote 452 Construction of Buildings and Works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects (Revote \$915,000)

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Montreal Road, Ottawa			
Applied Chemistry Building (Revote \$475,000)	550,000 00	730,000 00	616,856 95
Expenditures on this project to date were \$804,409.76, including an amount of \$34,746.76 for the construction and installation of laboratory furniture.			
Contracts (1949-50): Robertson Construction and Engineering Company, Niagara Falls, Ont., through the Department of Public Works; Phase 1—\$249,080.29, payments, including final payment, \$79,400.16; Phase 2—\$715,550.12, payments (all in 1950-51) \$477,251.59.			
An amount of \$21,441.59 was transferred to Vote 451 to reimburse that vote for work done on this building by tradesmen on the staff of the Council.			
New Waterline for Montreal Road Laboratories (Revote) ..	150,000 00	50,000 00	
Contract not yet awarded.			
Nova Scotia			
Halifax			
Maritime Regional Laboratory (Revote \$205,000)	310,000 00	410,000 00	296,547 18
Expenditures on this project to date were \$504,922.73.			
Contract (1949-50): McDonald Construction Company, Limited, Halifax, through the Department of Public Works, \$569,188.90; payments, \$296,422.28; to date, \$504,797.83.			
Montreal Road, Ottawa			
Electrical Engineering and Radio Laboratory (Revote (\$60,000) Architects' fees, F. W. Watt, Port Arthur, Ont., \$88,974.80.	350,000 00	260,000 00	89,272 00
Thermodynamics Research Plant and Equipment (including Supersonic Wind Tunnel Building and Equipment) (Revote \$25,000)	500,800 00	500,800 00	307,445 83

	Estimates	Allotments	Expenditures
Montreal Road, Ottawa—Concluded			
Expenditures on this project to date were \$496,301.86.			
Contract (1949-50): J. L. E. Price and Company, Montreal, for erection of a supersonic laboratory, \$192,933.42; payments, \$111,678.22; to date, \$192,433.42.			
Contract (1949-50): Horton Steel Works Ltd., Toronto, for the construction of a vacuum sphere, \$66,528; payments, \$30,440; to date, \$55,440.			
Professional services, \$22,640.23; scientific equipment and supplies, \$122,717.95; sundries, \$2,628.81.			
An amount of \$17,340.62 was transferred to Vote 451 to reimburse that vote for work done on this building by tradesmen on the staff of the Council.			
Building Research Laboratory and Equipment	350,000 00	260,000 00	49,488 02
Architects' fees, J. C. Meadowcroft, Montreal, \$27,000; North American Buildings, Ltd., Winnipeg, for the purchase of one prefabricated barrack hut, \$7,757.64.			
An amount of \$13,065.18 was transferred to Vote 451 to reimburse that vote for work done on this building by tradesmen on the staff of the Council.			
	<u>\$2,210,800 00</u>	<u>\$2,210,800 00</u>	<u>\$1,359,609 98</u>

Vote 453 Grant to the Royal Society of Canada	8,000 00
Expenditures	\$ 8,000 00

ATOMIC ENERGY CONTROL BOARD

Vote 454 Administration Expenses of the Atomic Energy Control Board

	Estimates	Allotments	Expenditures
Temporary Assistance	35,900 00	35,900 00	26,999 62
Travelling Expenses and Allowances	7,600 00	7,600 00	1,983 31
Telephones, Telegrams and Postage	1,500 00	1,500 00	616 67
Printing, Stationery and Office Equipment	3,000 00	3,000 00	947 50
Professional and Special Services	6,500 00	6,500 00	
Miscellaneous	2,500 00	2,500 00	33 24
	<u>\$ 57,000 00</u>	<u>\$ 57,000 00</u>	<u>\$ 30,580 34</u>

As at March 31, 1951, there were 7 salaried employees whose salaries were being charged to this vote.

Salary at a rate of \$50 per day was paid, under authority of P.C. 163/4202, October 9, 1946, to members of the Board as follows: G. C. Bateman, \$550; P. E. Gagnon, \$400.

G. C. Bateman received travelling expenses amounting to \$790.90.

Vote 455 Researches and Investigations with respect to Atomic Energy	150,000 00
Expenditures	\$ 150,000 00

This vote was provided for researches and investigations with respect to Atomic Energy, and for grants-in-aid for such purposes. Two types of grants were made under authority of section 8 (i) of the Atomic Energy Control Act, c. 37, 1946—Capital Grants as follows to assist universities in the purchase of capital equipment: McMaster University, \$35,000; Queen's University, \$2,000; and Consolidated Grants as follows for research being undertaken in conjunction with the operation of capital equipment: McGill University, \$55,000; McMaster University, \$14,000; Queen's University, \$12,000; University of British Columbia, \$20,000; University of Saskatchewan, \$12,000.

Vote 456 Atomic Energy (Chalk River) Project—Operation and Maintenance.....	6,113,530 00
Expenditures.....	\$6,113,247 25

A distribution of expenditures follows:

Salaries and Wages	3,155,900 56
Professional and Special Services	35,137 04
Travelling and Removal Expenses	47,129 67
Materials and Supplies	1,785,673 39
Repairs and Upkeep of Buildings and Works	151,060 16
Acquisition or Construction of Equipment	628,476 36
Light and Power	94,242 60
Miscellaneous	149,127 47
	<hr/>
	6,046,747 25
Grant to Central Mortgage and Housing Corporation for Operation of Deep River Village	132,000 00
	<hr/>
	6,178,747 25
A <i>Loss: Revenue</i>	65,500 00
	<hr/>
	\$6,113,247 25

As at March 31, 1951, there were 552 salaried employees being paid from this vote, of whom 81 were permanent, 68 were designated term and 403 were term employees.

- A Under authority of section 16, Atomic Energy Control Act, c. 37, 1946, an amount of \$65,500 was transferred from the Atomic Energy Project Account (see under Open Accounts further on in this section) and applied as a reduction of the expenditures from the vote.

Contracts of \$5,000 or over:

<u>Contractor</u>	<u>Project</u>	<u>Amount of Contract</u>	<u>Payments in 1950-51</u>	<u>Payments to date</u>
Canadian Marconi Company	Manufacture of electronic equipment ..	\$ 223,516 10	\$ 20,992 39	\$ 223,516 10 (f)
Northern Electric Co. Ltd.	Manufacture of electronic equipment ..	75,205 26	7,030 80	75,205 26 (f)
Robertson Construction and Engineering Company, Ltd.	Erection of an Isotope Building	500,203 89	17,676 52	500,203 89 (f)

(f) Including final payment.

Votes 457 and 785 Atomic Energy (Chalk River) Project—Construction of Buildings and Works	1,771,000 00
Expenditures.....	\$1,062,802 10

A distribution of expenditures follows:

Salaries and Wages	193,529 86
Professional and Special Services	22,706 51
Materials and Supplies	217,279 56
Acquisition or Construction of Buildings and Works, including Acquisition of Land	557,295 97
Acquisition or Construction of Equipment	71,287 08
Miscellaneous	703 12
	<hr/>
	\$1,062,802 10

Contracts of \$5,000 or over:

Contractor	Project	Amount of Contract	Payments in 1950-51	Payments to date
Carter Construction Co. Ltd., Toronto	Chemical Engineering Laboratory Building	\$ 321,140 99	\$ 233,021 11	\$ 315,555 37
	Construction of concrete tanks	24,783 50	10,197 00	10,197 00
Hill-Clark-Francis, New Liskeard, Ont.	Erection of Engineering Building	230,588 25	25,061 36	230,588 25 (f)
Robertson Construction and Engineering Company, Ltd., Niagara Falls, Ont.	Additions and Alterations to the garage	67,518 59	66,509 18	66,509 18
	Erection of an addition to the Chemical Engineering Laboratory Building .	410,285 00	62,266 59	66,266 59
	Erection of a Library Building	416,743 50	4,992 93	4,992 93
M. J. Sulphér & Sons, Ltd., Renfrew, Ont.	Erection of houses ..	155,894 75	26,293 94	155,894 75 (f)
(f) Including final payment.				

Payment of Damage Claims

	Amount
Sundry claims, each under \$1,000 (27)	\$ 653 45

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
Refunds of Previous Years' Expenditure	9,627 82	10,804 95
Miscellaneous	205 50	
Total Ordinary	9,833 32	10,804 95
Special Receipts		21 09
Grand Total	\$ 9,833 32	\$ 10,826 04

Certified correct.

E. R. BIRCHARD,
Vice-President (Administration),
National Research Council.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[1] Cash and Other Current Assets				
(c) <i>Working Capital Advances—</i>				
(ii) Crown Corporations:				
A Canadian Patents and Development Limited.	\$ 296,166 62			\$ 296,166 62
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
B Outstanding Imprest Account Cheques—				
Atomic Energy Project	107 84			107 84
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
C Atomic Energy Project Account	85,536 38	1,107,925 69	1,444,411 14	422,021 83
D Contractors' Securities—Cash, National Research Council	85,675 40	38,671 37	105,680 90	152,684 93
E Special Fund	726,109 55	594,353 13	635,230 63	766,987 05
F Sir Frederick Banting Fund	947,380 04	5,000 00		942,380 04
G Trust Fund	500,063 02	1,797,586 27	1,903,794 56	606,271 31
H Unclaimed Wages—Government Agencies—				
Atomic Energy Project	519 09			519 09
	2,345,283 48	3,543,536 46	4,089,117 23	2,890,864 25
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous—</i>				
I Canadian Patents and Development Limited (Contra)	296,166 62			296,166 62
J Unclaimed Cheques — Suspense — Atomic Energy Project	16 96			16 96
	296,183 58			296,183 58
	\$2,641,574 90	\$3,543,536 46	\$4,089,117 23	\$3,187,155 67

A The account was established in 1949-50 to record, in the Balance Sheet of Canada, advances to this Government-owned Company. The offsetting account is under [14] Sundry Suspense Accounts. The Balance Sheet of Canadian Patents and Development Limited as at March 31, 1951, as certified by the Auditor General, together with related statement is shown as an Appendix to this section, see page Y-78. The above figures do not include the value of bonds amounting to \$383,500 on deposit with the Department of Finance for safekeeping.

B At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

C This account is credited with moneys derived from the operation of the Chalk River Project, and is debited with miscellaneous refunds of revenue, and transfers to the parliamentary appropriation (Vote 456). It was also used as an annual stores revolving fund and was debited with purchases of \$868,274.49 and credited with issues of \$818,539.74 to the appropriations.

D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of two per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance, but are not recorded in this account. At the close of the current fiscal year, \$40,000 in bonds was held in respect of contracts of the National Research Council.

- E This account is credited with revenues of the National Research Council derived from laboratory fees, sale of publications, etc., which, by authority of the Research Council Act, c. 177, R.S., may be expended by the Council. Debits include \$415,500 used to supplement parliamentary appropriations (Vote 451) by reduction of expenditures therefrom. Five per cent registered debentures amounting to \$12,244.90 are held as security in the custody of the Minister of Finance in respect of a balance owing for work done by the National Research Council for an outside company. These securities are not recorded in the Special Fund Account.
- F The debit in this account represents a disbursement as directed by the Sir Frederick Banting Fund Committee on a postwar project selected from a list presented by the President of the National Research Council.
- G To this fund, which is for the furtherance of research work, are credited (a) contributions received from organizations and individuals; (b) incidental revenues arising from National Research activities; (c) allotments made by the Council from parliamentary appropriations; and (d) contributions received from other government departments for research on specific projects. During the current fiscal year, \$162,100 was received from various provincial governments for medical research being carried out in connection with A.C.T.H. and Cortisone. Debits represent advances which were made during the year to various associate committees, of which there were 47 in operation in 1950-51, and to approximately 400 individuals.
- H Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.
- I This account is the offset to one of similar title under [1] Cash and Other Current Assets.
- J All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to date of issue are credited to this account pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	21,831 41	152,672 69
Previous Years'—Collectable	3,455 51	4,311 63
	<u>\$ 25,286 92</u>	<u>\$ 156,984 32</u>

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

NATIONAL RESEARCH COUNCIL

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, C. J., President	\$ 17,500 00	\$ 685 74	Bayley, C. H.	6,650 00	700 75
Birchard, E. R., Vice- President (Admini- stration)	12,000 00		Beland, C. E.	5,000 00	
Steacie, E. W. R., Vice- President (Scientific)	11,000 00		Benson, G. C.	5,000 00	656 85
Adams, G. A.	6,450 00		Bernstein, H. J.	5,300 00	
Alexander, W. A.	5,000 00		Biggar, R.	5,700 00	
Babbitt, J. D.	5,600 00	{ 623 56	Bleakney, H. H.	5,600 00	
		{ 4,920 00†	Broughton, J. W.	5,850 00	1,723 29
Bachmeier, A. J.	5,150 00		Brown, E. A.	5,450 00	
Ballard, B. G.	9,500 00	665 51	Brown, W. C.	5,150 00	825 92
Barnes, W. H.	6,450 00		Cambron, A.	8,500 00	667 05
			Campbell, W. F.	5,600 00	
			Carr-Harris, G. G. M. .	5,300 00	
			Charles, F. R.	5,600 00	
			Clendenning, K. A. ...	5,850 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cohen, M.	5,300 00		Manson, J. D.	5,850 00	
Colls, T. G. S.	5,000 00		Manson, J. M.	5,600 00	
Connock, S. H. G.	5,150 00	500 07	Marion, L. E.	7,600 00	
Cook, S. J.	6,480 00		Marshall, J. B.	6,250 00	{ 630 28
Cook, W. H.	9,500 00	906 54			{ 2,471 48
Covington, A. E.	5,000 00		McKim, F. L. W.	5,700 00	
Darwent, B. de B.	5,450 00		McKinley, D. W. R. ..	6,050 00	
Diditch, S. J.	5,000 00		McLeish, C. W.	5,150 00	1,004 64
Douglas, A. E.	5,150 00		Middleton, W. E. K. ..	5,850 00	805 03
Drake, E. M.	7,850 00		Miller, G. A.	5,600 00	
Dwyer, P. M.	5,300 00		Morrison, J. A.	5,300 00	1,093 84
Eagleson, S. P.	7,080 00		Morrison, W. A.	5,600 00	2,131 08
Elliott, J. C.	6,060 00		Murphy, S. J.	5,600 00	
Field, R. H.	6,850 00		Nazzer, D. B.	5,150 00	1,046 32
Flood, E. A.	6,850 00		Neish, A. C.	5,450 00	
Fraser, D.	5,450 00	598 21	Niven, C. D.	5,600 00	
Freeth, F. W.	5,250 00		O'Neill, N. K.	5,850 00	1,067 43
Gibbons, E. V.	5,450 00	785 33	Orr, J. L.	5,850 00	769 84
Gibbons, N. E.	6,650 00		Parkin, J. H.	10,000 00	1,327 42
Gill, M. S.	5,000 00		Parsons, H. E.	5,600 00	
Gishler, P. E.	6,650 00		Pickup, E.	5,450 00	
Grace, N. H.	6,850 00		Puddington, I. E.	7,100 00	
Green, F. G.	6,850 00		Romanowski, M.	5,450 00	
Griffith, T. R.	5,150 00		Rose, D.	5,000 00	
Halferdahl, A. C.	6,850 00		Rose, D. C.	7,850 00	
Hammond, E. R.	6,050 00		Rosser, F. T.	7,600 00	711 67
Hellyer, C. N.	5,250 00		Ruedy, R.	6,250 00	
Henderson, J. T.	6,850 00		Sallans, H. R.	5,600 00	
Henderson, W. J.	6,850 00		Samolewicz, J. J.	5,600 00	653 61
Herzberg, G.	9,500 00	1,615 28	Saunderson, H. H.	9,000 00	1,211 64
Hoff, R. W.	6,120 00		Schneider, W. G.	5,850 00	
Hopkins, C. Y.	5,600 00	1,037 16	Scull, B. P.	7,350 00	
Hopkins, J. W.	6,650 00		Simpson, J. H.	5,600 00	
Howlett, L. E.	8,500 00		Smith, N. K.	5,520 00	
Johnson, J. R.	5,000 00	1,160 92	Smyth, H. R.	6,050 00	1,024 71
Jones, R. N.	6,250 00		Stedman, D. F.	6,450 00	
Katzman, J.	5,150 00		Stephenson, T. E.	5,850 00	
Klein, G. J.	6,850 00		Stevinson, H. T.	5,000 00	551 38
Kuhring, M. S.	5,850 00	1,653 82	Stratton, J. S.	5,300 00	
Kusters, N. L.	5,600 00	736 02	Sutherland, G. A.	5,300 00	
Larose, P.	6,250 00		Thiessen, G. J.	5,150 00	
Lawson, J. I.	6,250 00		Thurston, F. R.	5,000 00	
Ledingham, G. A.	8,100 00	2,814 00	Trowbridge, W. J.	5,000 00	
Legget, R. F.	9,000 00	2,118 63	Turnbull, L. G.	5,300 00	
Levy, G. S.	5,850 00		Turner, E. S.	5,000 00	550 75
Light, A. K.	5,000 00	513 38	Watson, C. E.	5,000 00	
Lossing, F. P.	5,000 00		Watson, R. W.	5,850 00	
Macaulay, G. A.	5,150 00		Williamson, H.	5,600 00	
MacPhail, D. C.	7,600 00	973 16	Wolochow, D.	6,250 00	
Malloch, J. G.	6,450 00	{ 1,110 81	Wu, Ta You	5,850 00	553 31
		{ 4,224 00†	Young, E. G.	8,100 00	1,631 49

* Removal expenses.

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bacon, W. S.	\$ 544 34	Brown, F. W.	900 00†	Frigon, R. A.	503 99
Ball, W. H.	720 95*	Brown, R. C.	649 44	Haney, W. L.	1,233 59
Black, J. W.	738 46	Carroll, A. F. G.	1,472 15	Heikkila, W. J.	1,200 00†
Brearely, R. J.	{ 547 48	Cawdron, M. P.	845 43	Hopps, J. A.	735 05
	{ 2,940 00†	Collip, J. B.	890 86	Jury, J. H. M.	1,344 00†
Brodie, R. J.	1,190 39	Cosgrove, E. T.	1,333 28	Kastner, J.	511 08

	Travelling expenses		Travelling expenses		Travelling expenses
Lounsbury, J. R.	2,005 21	Pingel, L. C.	2,035 11	Staniforth, A.	706 37*
Lynch, J. A.	686 22	Power, W. A.	921 71*	Swenson, E. G.	680 69*
MacRae, J. S.	1,100 98*	Pratt, J. C.	643 42	Tyler, R. A.	1,057 38
Manders, D. F.	1,032 43	Pruden, F. W.	918 08	Weaver, M. I.	804 00†
McGill, W. J.	1,109 13	Redhead, P. A.	715 56	Wesson, Z.	804 00†
McLaren, R. S.	2,484 00†	Ritchie, T.	671 66	Wiebe, W.	627 63
McLean, D. D.	749 85	Schriever, W. R.	670 07	Wilson, A. G.	548 99
Nantel, L. M.	701 74	Sereda, P. J.	582 10	Wood, A. D.	702 59
Peckover, F. L.	563 02	Shorter, G. W.	1,231 91	Yuile, W. S.	1,200 30
Pihlainen, J. A.	1,204 05				

* Removal expenses.

† Living allowance, annual rate.

NATIONAL RESEARCH COUNCIL—ATOMIC ENERGY CONTROL BOARD

Salaried employees receiving \$5,000 or over

	Salary rate		Salary rate
Dewar, D. J.	\$ 5,700 00	Jarvis, G. M.	8,100 00

NATIONAL RESEARCH COUNCIL—ATOMIC ENERGY PROJECT, CHALK RIVER

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Keys, D. A., Vice-Presi- dent (Scientific) National Research Council	\$ 11,000 00	\$ 1,769 87	Kinsey, B. B.	6,450 00	
Austen, D. C.	5,150 00		Lapp, F. H.	6,050 00	
Bainbridge, F.	5,600 00		Laurence, G. C.	7,600 00	914 99
Baines, G. O.	5,600 00		Lewis, W. B.	10,000 00	706 31
Bell, R. E.	5,000 00		Livingston, W. R.	5,600 00	
Beynon, C. E.	5,850 00		MacKay, I. N.	6,450 00	
Blair-McGuffie, H. M. .	6,450 00		Manson, R. E.	5,150 00	
Boyer, T. W.	5,300 00	516 70	Mawson, C. A.	5,850 00	
Campbell, W. M.	5,600 00		Milne, H. S.	6,050 00	
Carmichael, H.	7,100 00	963 37	Morison, T. W.	6,850 00	
Cipriani, A. J.	8,100 00	2,161 37	Neil, J.	5,150 00	
Clayton, H. H.	6,050 00		Neilson, N. H.	5,300 00	
Cook, L. G.	6,850 00		Newcombe, H. B.	6,050 00	
Davidson, J. W.	5,850 00		Newton, T. D.	5,000 00	
Dobush, P.	6,850 00	1,295 85	Pearce, J. A.	6,250 00	
Elliott, L. G.	5,850 00		Renton, E. M.	7,350 00	
Ferguson, A. J.	5,000 00		Sage, R. D.	5,450 00	
Fowler, I. L.	5,000 00		Sargent, B. W.	7,350 00	
Gilbert, F. W.	6,850 00		Sinclair, E. G.	6,650 00	
Gray, J. L.	7,350 00	2,168 65	Skelly, W. R.	8,100 00	
Hansen, E. B.	6,850 00		Stewart, D. D.	5,600 00	
Harvey, B. G.	5,000 00		Stewart, J. D.	5,600 00	
Hatfield, G. W.	8,100 00	1,257 05	Taylor, R. M.	8,500 00	
Hincks, E. P.	5,150 00		Temple, D.	5,150 00	
Holland, F. V.	5,600 00		Thomas, M. H.	5,850 00	
Horsman, J. C.	5,000 00		Thormin, V. I.	5,300 00	
Howley, J. T.	5,300 00		Watson, D.	5,150 00	
Hurst, D. G.	6,650 00	1,041 32	Whittaker, S. J.	5,150 00	
James, G. M.	5,600 00		Williamson, N. L.	7,850 00	
			Wilson, I. L.	5,000 00	
			Wright, R. F.	6,850 00	
			Yaffe, L.	5,300 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Betts, R. H.	\$ 595 78	Lackey, A. L.	639 20
Dent, A. E.	637 61		

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

NATIONAL RESEARCH COUNCIL

Addressograph-Multigraph of Canada, Limited, Toronto, \$23,787.45; American Instrument Company, Inc., Silver Spring, Maryland, U.S.A., \$12,463.29; Art Woodwork Limited, Montreal, \$24,572.75; The Bell Telephone Company of Canada, Montreal, \$10,294.53; The John Bertram & Sons Company, Limited, Dundas, Ont., \$34,396.17; Brown Boveri (Canada) Limited, Montreal, \$39,087; Government of Canada—Department of Public Printing and Stationery, \$49,643.84; Canada Wire and Cable Co., Ltd., Toronto, \$12,555.59; Canadian Corps of Commissioners, Montreal, \$21,991.23; The Canadian Fairbanks-Morse Co., Limited, Montreal, \$17,915.43; Canadian General Electric Co., Limited, Toronto, \$45,392.11; Canadian Industries Limited, Montreal, \$14,449.05; Canadian Ingersoll-Rand Co., Limited, Montreal, \$12,206.70; Canadian Kodak Sales, Limited, Toronto, \$20,559.14; Canadian Laboratory Supplies, Limited, Montreal, \$51,956.48; Canadian Marconi Co., Montreal, \$14,400.23; Canadian National Railways, Montreal, \$10,971.34; Canadian Vickers, Limited, Montreal, \$12,331.45; Capital Stamp & Stationery Co., Ltd., Ottawa, \$11,351.65; Central Scientific Company of Canada, Limited, Toronto, \$42,605.07; Chance Bros. Ltd., Birmingham, England, \$15,477.03; R. L. Crain Limited, Ottawa, \$13,173.19; Crane, Limited, Montreal, \$26,949.72; Distillation Products Industries, Rochester, N.Y., U.S.A., \$15,652.45; Dominion Bridge Co., Limited, Montreal, \$57,231.78; Drummond, McCall and Co., Limited, Montreal, \$33,812.56; E. C. Drysdale, Arnprior, Ont., \$21,705.21; Eastview Bus Service, Limited, Eastview, Ont., \$15,632.01; Fisher Scientific Company Limited, Montreal, \$73,768.82; Hammond Manufacturing Co., Limited, Guelph, Ont., \$20,026.93; Charles Higgerty, Ottawa, \$10,403.51; Horton Steel Works, Limited, Fort Erie, Ont., \$30,440; Hydro-Electric Power Commission of Ontario, Toronto, \$52,154.98; Imperial Oil Limited, Leaseville, Ont., \$12,676.63; Instruments Limited, Ottawa, \$11,222.76; International Business Machines Co., Limited, Toronto, \$20,946.92; A. Lancot Construction Company, Ottawa, \$54,584.02; Leeds & Northrup Company, Philadelphia, Pa., U.S.A., \$10,501.96; Arthur D. Little, Cambridge, Mass., U.S.A., \$25,242.37; David W. Mann, Lincoln, Mass., U.S.A., \$26,688.37; Marchand Electric Company, Limited, Ottawa, \$25,920.57; Mayno Davis Lumber Co., Limited, Ottawa, \$30,184.37; McDonald Construction Company, Limited, Halifax, \$296,422.28; M. J. Meadowcroft, Montreal, \$27,000; National Iron Corporation, Limited, Toronto, \$17,017.09; John Neville Paper Company, Ottawa, \$14,207.40; The North American Telegraph Company, Montreal, \$13,188.72; Nutritional Biochemicals Corporation, Cleveland, Ohio, U.S.A., \$14,501.41; The Ontario Hughes-Owens Co., Limited, Ottawa, \$13,673.30; Ottawa Transportation Commission, Ottawa, \$12,221.51; Ottawa Typewriter Co., Limited, Ottawa, \$13,255.36; The People's Gas Supply Co., Limited, Ottawa, \$15,934.11; Philips Industries Ltd., Toronto, \$15,918.85; Photographic Stores Limited, Ottawa, \$15,658.10; Physical Enterprises, London, Ont., \$13,179.20; J. L. E. Price and Company, Limited, Montreal, \$11,678.22; R.C.A. Victor Co., Limited, Montreal, \$12,683.01; Robertson Construction and Engineering Company, Niagara Falls, Ont., \$556,651.75; Thomas Robertson & Company, Limited, Montreal, \$10,844.24; Rudel Machinery Company, Limited, Montreal, \$11,426.49; J. H. Ryder Machinery Co., Montreal, \$42,812.99; University of Saskatchewan, Saskatoon, \$16,690.23; Scientific Exports (Great Britain) Limited, Toronto, \$35,891.28; Scientific Glass Apparatus Co., Inc., Bloomfield, N.J., U.S.A., \$12,094.84; Shell Oil Company of Canada, Limited, Toronto, \$28,694.39; Arthur H. Thomas Company, Philadelphia, Pa., U.S.A., \$10,693.94; Union Electric Supply Co., Limited, Ottawa, \$12,282.27; University of Toronto, Toronto, \$50,518.99; Upton Bradeen & James, Limited, Toronto, \$36,448.78; F. W. Watt, Port Arthur, Ont., \$88,974.80.

NATIONAL RESEARCH COUNCIL—ATOMIC ENERGY PROJECT, CHALK RIVER

Aluminum Company of Canada, Limited, Montreal, \$14,527.95; Atlas Steels Limited, Welland, Ont., \$53,536.17; G. A. Barber & Sons Limited, Toronto, \$42,433.26; The Bell Telephone Company of Canada, Montreal, \$25,651.07; Government of Canada, Department of National Revenue, \$16,738.87; The Canada Metal Co., Limited, Montreal, \$12,074.95; The Canadian Fairbanks-Morse Company, Limited, Montreal, \$10,691.89; Canadian General Electric Company, Limited, Toronto, \$23,090.25; Canadian Industries Limited, Montreal, \$26,070.50; Canadian Laboratory Supplies, Limited, Montreal, \$43,787.11; Canadian Marconi Company, Montreal, \$60,108.69; Canadian Pacific Express Company, Montreal, \$13,792.71; Canadian Pacific Railway Company, Montreal, \$71,115.01; Carbide and Carbon Chemicals, Limited, Toronto, \$13,085.10; The Carter Construction Company, Limited, Toronto, \$243,218.11; Central Scientific Company of Canada, Limited, Toronto, \$14,541.16; Crane, Limited, Montreal, \$23,058.75; Crawley and McCracken Co., Limited, Montreal, \$13,377.53; Creamery Package Mfg. Co. of Canada, Ltd., Toronto, \$10,722.06; Drummond, McCall and Co., Limited, Montreal, \$16,122.32; J. P. Dupuis, Limited, Verdun, Que., \$32,285.23; D. Kemp Edwards, Limited, Ottawa, \$11,094.59; Electronics Associates Limited, Toronto, \$11,326.80; Firth Brown Steels Ltd., Montreal, \$51,431.70; Fisher Scientific Company, Limited, Montreal, \$40,545.78; The General Supply Company of Canada, Limited, Ottawa, \$11,949.02; Harrow Glove Company, Montreal, \$13,236.80; Hill-Clark-Francis, Ltd., New Liskeard, Ont., \$25,061.36; C. D. Howe Company, Limited, Montreal, \$14,826.88; The Hydro-Electric Power Commission of Ontario, Toronto, \$88,077.53; Independent Coal & Lumber Co., Limited, Ottawa, \$11,003.91; John Inglis Co., Limited, Toronto, \$33,684.66; Joslyn Mfg. and Supply Co., Chicago, Ill., U.S.A., \$39,296.37; MacLachlan-Wood Limited, Montreal, \$10,169.04; H. R. MacMillan Sales (Ontario)

Limited, Toronto, \$15,538.96; Mallinckrodt Chemical Works, St. Louis, Mo., U.S.A., \$363,099.73; Marchand Electrical Company, Limited, Ottawa, \$22,277.54; Mayno Davis Lumber Company, Ltd., Ottawa, \$15,090.31; Measurement Engineering Ltd., Arnprior, Ont., \$23,694.29; Microchemical Specialties Co., Berkeley, Cal., U.S.A., \$10,480.28; Modern Tool Works Limited, Toronto, \$18,236.74; Mount Royal Metal Co., Limited, Montreal, \$24,258.55; The Nichols Chemical Company, Limited, Montreal, \$15,407.93; R. H. Nichols Limited, Toronto, \$11,588.99; Northern Electric Company, Limited, Ottawa, \$35,418.57; The Ontario Hughes-Owens Co., Limited, Ottawa, \$14,691.65; Parkdale Manufacturing Co., Ottawa, \$32,687.10; Peacock Brothers Limited, Town of Lasalle, Que., \$10,319.20; Poole Company Inc., Montreal, \$12,010.73; Railway and Power Engineering Corporation, Limited, Toronto, \$12,006.19; Reo Motor Company of Canada, Ltd., Toronto, \$11,198.54; Robertson Construction and Engineering Company, Ltd., Niagara Falls, Ont., \$151,445.22; Sheridan Equipment Co., Limited, Toronto, \$19,689.18; M. J. Sulpher & Sons, Ltd., Renfrew, Ont., \$26,293.94; Twin Coach of Canada, Limited, Toronto, \$104,740.65; Upton Bradeen & James Limited, Montreal, \$30,060.93; The F. P. Weaver Coal Co., Limited, Montreal, \$168,662.29; Williams & Wilson Limited, Montreal, \$31,583.86.

Appendix

CANADIAN PATENTS AND DEVELOPMENT LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1951

ASSETS		LIABILITIES AND CAPITAL	
Cash in Bank.....		Liabilities	
Investment in Government of Canada bonds (market value \$371,431) at cost.....	383,661	Accounts Payable and Accrued Charges.....	4,193
Interest Accrued.....	2,624		
Accounts Receivable.....		Capital	
		Authorized—10,000 shares of no par value.....	
		Issued — 32 shares, fully paid.....	32
		Surplus:	
		Balance as at April 1, 1950.....	107,094
		Excess of income over expenses for year ended March 31, 1951, per Schedule I....	46,320
			153,414
		National Research Council:	
		Advances for working capital.....	296,167
			449,613
			<u>\$ 453,806</u>

Approved on behalf of the Board.

E. R. BIRCHARD,
*Director.*A. C. HALFERDAHL,
Director.

I have examined the accounts of Canadian Patents and Development Limited for the year ended March 31, 1951, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1951, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General of Canada.

SCHEDULE I

CANADIAN PATENTS AND DEVELOPMENT LIMITED—*Concluded*

Statement of Income and Expenses for the year ended March 31, 1951

Operating Income, from royalties, licensing, agreements, etc.		68,465
<i>Deduct:</i> Operating expenses—		
Patent expenses	15,552	
Salaries	13,084	
Provision for accrued obligations under patent agreements	2,607	
Travelling	1,326	
Bonuses paid to inventors	318	
Unemployment insurance	43	
Printing and stationery	10	
Miscellaneous expenses	281	
		<hr/> 33,221
Net Operating Income		<hr/> 35,244
Investment Income, from Government of Canada bonds		11,076
Excess of income over expenses, transferred to Surplus		<hr/> \$ 46,320

1950-51
PUBLIC ACCOUNTS

PART II
Z

DEPARTMENT OF TRANSPORT
(including the Canadian Maritime Commission
and the National Harbours Board)

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

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DEPARTMENT OF TRANSPORT

The following summaries and details of Expenditures, Revenues and Open Accounts do not include those of the Canadian Maritime Commission nor of the National Harbours Board which begin on pages Z-89 and Z-92, respectively.

The Balance Sheets of the Canadian Overseas Telecommunication Corporation as at December 31, 1950, and the Park Steamship Company Limited, as at March 31, 1951, together with supporting schedules, are included as appendices—see pages Z-82 and Z-85.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—		
Ordinary	56,419,998 42	
Government Owned Enterprises—Deficits	5,556,940 84	
		61,976,939 26
Revenues—		
Ordinary	8,611,104 53	
Special Receipts and Other Credits	1,993,082 05	
		10,604,186 58
		51,372,752 68
Non-Active Assets:		
Capital Expenditures		
Railways	1,171,404 40	
Miscellaneous	14,422,840 24	
		15,594,244 64
Capital Refunds		
Canals	73,460 10	
Railways	27,963 67	
Miscellaneous	23,566 13	
		124,989 90
		15,469,254 74
Net Charge		\$ 66,842,007 42

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z-67. Revenues are shown on page Z-64 and Open Accounts on page Z-67 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
Z-9	Stat.	Minister of Transport—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A—DEPARTMENT					
Z-9	459 } 626 }	Departmental Administration.....	1,067,455 00	1,060,889 81	951,892 20
CANALS SERVICE					
Z-9	460	Canals Service—Administration.....	97,950 00	87,932 54	85,173 98
Z-10	461	Canals—Operation and Maintenance.....	4,398,395 00	4,248,357 51	3,908,383 28
Z-10	Stat.	Exchequer Court Awards (Lachine Canal)...	135,843 06	135,843 06	
Z-10	462 } 786 }	Canals—Construction and Improvements....	5,432,519 00	3,811,285 50	2,193,108 95
Z-15	463	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	10,000 00	5,759 70	11,319 85
Z-15	464	Supervision and control of water diverted for the Hydro Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited.....	2,500 00	520 68	364 15
MARINE SERVICE					
Z-15	465	Marine Service Administration.....	20,120 00	19,959 38	18,614 45
Z-15	466 } 627 }	Administration of Floating Equipment.....	55,520 00	54,603 15	35,480 95
Z-16	467 } 787 }	Nautical Service Administration.....	469,262 00	303,899 05	250,950 77
Z-16	468 } 788 }	Marine Service Steamers, including Ice-breakers—Maintenance, Operation and Repairs.....	4,203,070 00	3,643,555 49	2,963,701 71
Z-18	469 } 789 }	Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers.....	4,854,595 00	4,539,450 21	4,496,130 27
Z-21	Stat.	Exchequer Court Awards (Aids to Navigation).....	562 00	562 00	
Z-21	470	Agencies—Salaries and Office Expenses....	446,815 00	436,750 11	395,172 49
Z-21	471	Maintenance and Repairs to Wharves.....	5,000 00	3,053 80	3,554 84
Z-22	472	To provide for breaking ice in Thunder Bay, Lake Superior and other points deemed advisable in the interests of navigation.....	30,000 00	30,000 00	30,000 00
Z-22	473	To provide for Canada's share of the cost of the North Atlantic Ice Patrol.....	20,000 00	19,999 99	9,818 60
Z-22	474 } 790 } 628 }	*Administration of Pilotage.....	435,613 00	400,773 49	277,798 27
Z-23	791	To authorize the write-off from active assets to Consolidated Deficit Account of the balances of advances or loans made to the Halifax and Sydney Pilotage Districts....	8,359 00	8,358 07	
Z-23	475	Life Saving Service, including rewards for saving life.....	137,490 00	122,018 51	136,291 23
Z-24	476	To provide subsidies for wrecking plants—Quebec and British Columbia.....	65,000 00	65,000 00	65,000 00
Z-24	477	Grants of \$300 each to the Royal Arthur Sailor's Institute at Port Arthur, Ontario and the Welland Canal Seamen's Institute..	600 00	600 00	600 00
Z-24	478 } 629 }	*Miscellaneous Services relating to Navigation and Shipping.....	162,692 00	131,280 48	121,182 77
Z-25		Transfers from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance).....	499 00	499 00	254 92
Z-26	Stat.	Exchequer Court Awards (Nautical Service)...	3,842 90	3,842 90	
Z-26	479 } 792 }	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.....	406,780 00	380,926 73	344,361 76
Z-26	480	Marine Signal Service.....	158,643 00	144,003 67	135,486 27

DEPARTMENT OF TRANSPORT

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See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
MARINE SERVICE— <i>Concluded</i>					
Z-27	481 } 630 }	River St. Lawrence Ship Channel—Contract dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital.....	3,619,072 00	3,612,567 80	3,532,364 69
Z-27	482	River St. Lawrence Ship Channel—Operation and Maintenance.....	628,505 00	609,335 56	593,782 29
Z-27	483	To provide towards the construction of an Icebreaking vessel to meet the St. Lawrence and Northern transportation requirements (Estimated cost \$5,000,000) — Capital (Revote \$400,000).....	2,000,000 00	15,981 17	30,798 24
Z-27	484	To provide towards the construction of a Lighthouse Supply and Buoy Vessel for service in the Maritimes (Estimated cost \$1,500,000)—Capital.....	200,000 00		
Z-27	485 } 631 }	To provide towards the construction of a service vessel for the Eastern Arctic Patrol (Estimated cost \$3,000,000)—Capital (revote).....	700,000 00	691,391 98	1,553,318 68
Z-28	486	*To provide towards the construction of an auto-ferry vessel for service between Yarmouth, N.S., and the New England States (Estimated cost \$3,000,000) — Capital.....	1,000,000 00	16,355 96	
Z-28	793	To provide for the construction of a general service workboat for use at St. John's, Nfld.—Capital.....	38,000 00	215 18	
Z-28	794	To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the East Coast (Estimated cost \$1,725,000) —Capital.....	103,000 00	88,183 28	1,133,352 18
Z-28	795	To provide towards the construction of a Lightship for the port of Saint John, N.B. (Estimated cost \$732,000)—Capital.....	126,000 00	57,492 04	602,574 93
Z-28	796	To provide for the construction of a general service workboat to be operated out of Parry Sound, Ont., Agency—Capital.....	12,000 00	5,569 16	25,375 00
Z-29	797	To provide towards the construction of a Lighthouse Supply and Buoy Tender Vessel for service at Victoria, B.C. (Estimated cost \$1,100,000)—Capital.....	100,000 00		
Z-29	798	To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the West Coast (Estimated cost \$1,034,000) —Capital.....	367,000 00	248,921 11	665,879 95
Z-29	799 } 632 }	To provide towards the reconditioning and refitting of vessels for Pacific Ocean Weather Station "P" and the expenses of transporting vessels to station operating base (Estimated cost, \$1,835,000)—Capital.....	1,620,000 00	1,531,614 39	115,000 00
RAILWAY SERVICE					
Z-29	487 } 634 }	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	84,750 00	83,005 79	63,922 70
Z-30	488	Hudson Bay Railway—Construction and Improvements—Capital.....	35,000 00	29,157 03	176,193 27
Z-30	489	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1951, not exceeding.....	400,000 00	228,420 44	197,193 47
Z-30	490	Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Revote \$238,568).....	354,000 00	268,695 82	1,354,802 49
Z-31	491	Strait of Canso — Transportation improvements and facilities — Capital (Revote \$200,000).....	2,000,000 00	3,940 69	258,258 17

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
RAILWAY SERVICE— <i>Concluded</i>					
Z-31	492	Canadian Government Railways—Enlargement of Dock and Terminal Facilities at North Sydney, N.S. (Estimated cost \$2,000,000)—Capital.....	1,500,000 00	869,610 86	99,040 93
Z-31	493 635	Maritime Freight Rates Act— *Canadian National Railways.....	7,105,323 00	7,105,322 48	5,693,770 43
Z-31	494 636	*Various Other Railway Companies.....	1,480,000 00	1,369,235 45	1,288,466 77
Z-32	800	To provide towards the construction of an auto-ferry vessel for service between North Sydney, N.S., and Port Aux Basques, Nfld.—Capital.....	300,000 00		
Z-32	801	To reimburse the Canadian National Railway Company for expenditures to be incurred for a special railway maintenance work programme in the Province of Newfoundland.....	750,000 00	331,728 93	
Z-32	802	Canadian Government Railways—Repairs to Ogden Point Piers, Victoria, B.C.....	43,000 00	26,704 47	165,000 00
Z-32	637	To provide for payment to the Canadian National Railway Company for expenditures incurred in a survey of properties of the former Temiscouata Railway.....	11,758 00	11,758 00	
PENSIONS AND OTHER BENEFITS					
Z-32	495	*Pensions to former pilots.....	2,400 00	2,400 00	2,409 17
Z-32	496	*Railway Employees' Provident Fund.....	15,500 00	14,948 16	15,790 61
Z-33	Stat.	Annuity to Colonel J. A. Cross.....	4,800 00	4,800 00	4,800 00
GENERAL					
Z-33	497 803	To provide for the expenses of the Royal Commission on National Transportation.....	194,545 00	179,950 09	277,835 44
Z-33	633	To provide for reimbursement of the Department of Transport Stores Account of the value of stores destroyed or damaged beyond repair in 1950.....	31,764 00	31,763 53	
Z-33	Stat.	Gratuities to families of deceased employees	14,684 00	14,684 00	13,447 82
AIR SERVICES					
Z-34	498 638	Air Service Administration.....	232,605 00	218,166 35	167,213 43
<i>Civil Aviation Division</i>					
Z-34	499	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder.....	690,156 00	672,539 56	647,810 28
Z-35	500 804	Airways and Airports— Construction and Improvements, including Radio facilities; and to authorize commitments against future years in the amount of \$421,000—Capital.....	10,531,340 00	7,729,323 11	9,399,743 07
Z-47	501 805	Operation and Maintenance— Civil Aviation Services.....	8,041,724 00	7,911,527 24	7,483,804 42
Z-48	502	Radio Aviation Services.....	4,489,730 00	4,064,678 03	4,022,365 05
Z-49	503	Airway and Airport Traffic Control.....	1,075,799 00	1,054,673 98	991,495 97
Z-50	Stat.	Exchequer Court Awards.....	2,940 36	2,940 36	
Z-50	504	Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates.....	310,000 00	302,176 66	208,000 00
Z-51	505 806	Contributions, subject to the approval of the Governor in Council, to assist municipalities to improve existing airports, or to provide new airports, the sites of which have been provided by such municipalities (Revote \$210,000).....	264,000 00	196,026 75	97,296 75

DEPARTMENT OF TRANSPORT

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See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
AIR SERVICES— <i>Concluded</i>					
<i>Civil Aviation Division—Concluded</i>					
Z-51	506	To authorize contribution of an amount not exceeding \$30,420 to the State of Michigan, U.S.A., Department of Aeronautics, towards the cost of operation and maintenance of certain airways facilities at Grand Marais, Michigan, for use of Canadian aircraft.....	30,420 00	24,848 57	30,420 00
Z-51	507 } 808 }	Contribution to the International Civil Aviation Organization as Canada's portion of the financial assistance to the Government of Iceland in respect of the provision, operation and maintenance of certain Air Navigation Services.....	45,000 00	22,333 41	37,078 77
Z-51	508	Contribution to the Government of Denmark as Canada's share in joint support of North Atlantic Air Navigation facilities in the Faroes and Greenland.....	71,000 00	70,171 73	174,311 43
Z-51	509 } 807 }	Contribution to the South Pacific Air Transport Council as Canada's share towards the maintenance and operation of air transport facilities in the South Pacific.....	224,500 00	224,500 00	
Z-52	510	Northwest Communication System—Additions and Betterments, including transport equipment—Capital.....	497,287 00	425,225 06	499,985 96
Z-52	511	To provide for the difference between the expenditures for operation and maintenance and revenue accruing from operations during the year ending March 31, 1951, including the acquisition of materials and supplies to an amount not exceeding \$125,000.....	231,034 00	39,703 02	54,310 26
<i>Meteorological Division</i>					
Z-52	512 } 809 }	Meteorological Services.....	5,287,025 00	5,126,974 71	4,550,319 24
Z-53	513	Construction and Improvements.....	600,625 00	390,219 51	318,609 08
<i>Telecommunications Division</i>					
Z-55	514 } 810 } 639 }	Administration of the Radio Act and Regulations.....	933,840 00	865,873 44	1,028,212 33
Z-56	515	Radio Direction Finding Stations, Radio Beacons and Radio Telegraph Stations, operation and maintenance.....	1,952,250 00	1,754,547 63	1,737,353 51
Z-58	516	Suppression of Radio Interferences.....	354,885 00	336,298 98	313,452 06
Z-58	517	Issue of Radio Receiving Licences—(Transport Department only).....	705,340 00	675,779 82	637,381 27
Z-59	Stat.	Exchequer Court Awards.....	1,221 67	1,221 67	
Z-59	518	Telegraph and Telephone Service—Administration, Operation and Maintenance	1,354,845 00	1,216,860 25	1,217,170 55
Z-60	519 } 811 }	Construction and Improvements.....	499,435 00	226,938 79	326,160 45
GENERAL					
Z-61	640	To provide for expenses of the Board of Enquiry re investigation of the <i>Canadian Pilgrim</i> Aircraft Accident.....	5,000 00	3,469 32	
TERMINABLE SERVICES					
Railway Service					
Z-9	520	Acquisition of properties in Canada for U.S. Authorities.....	17,750 00	13,028 40	17,680 32
Z-32	522	Steep Rock Mines—Subsidy.....	129,066 00	129,065 13	226,419 33
		Total A—Department.....	86,061,043 99	70,824,589 68	68,496,612 47

<u>See Page</u>	<u>No. of Vote</u>	<u>Services</u>	<u>1950-51 Appropriations</u>	<u>1950-51 Expenditures</u>	<u>1949-50 Expenditures</u>
B—GENERAL					
AIR TRANSPORT BOARD					
Z-61	523	Salaries and other Expenses, including the Canadian Delegation to the International Civil Aviation Organization.....	229,335 00	216,293 10	184,450 84
BOARD OF TRANSPORT COMMISSIONERS FOR CANADA					
Z-62	Stat.	Salaries of the Board of Transport Commissioners for Canada.....	55,000 00	55,000 00	54,249 98
Z-62	524	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.....	624,800 00	616,339 00	640,751 78
Z-62	Stat.	Railway Grade Crossing Fund.....	302,021 28	302,021 28	243,574 83
GOVERNMENT OWNED ENTERPRISES					
DEFICITS					
<i>Prince Edward Island Car Ferry and Terminals</i>					
Z-62	558 } 647 }	*Operating Deficit—Calendar year 1950.....	1,266,940 00	1,266,939 21	1,221,229 72
<i>Canadian National (West Indies) Steamships Limited</i>					
Z-63	559 } 646 }	*Operating Deficit—Calendar year 1950.....	1,028,767 00	1,028,766 63	460,497 65
<i>Canadian National Railways</i>					
Z-63	645	*Net Deficit—Calendar year 1950— Canadian National Railways exclusive of Eastern Lines (Surplus).... 9,540,961 Eastern Lines (Deficit)..... 12,802,196	3,261,235 00	3,261,235 00	42,043,026 76
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			3,507,801 69
		Grand Total.....	\$92,829,142 27	\$77,571,183 90	\$116,852,195 72†

* Complete title is shown in the following details.

† Excluding \$4,317,593.16 for Trans-Canada Air Lines—Deficit transferred to Department of Trade and Commerce.

NOTE.—Vote 521 (Steep Rock Mines—Construction) \$62,000 was in connection with authorization for an investment by the Government of Canada and consequently the amount is not included in the above statement. Details of the relevant transactions will be found under Open Accounts further on in this section.

Comparative Summary by Classification of Expenditures

	<u>1950-51 Appropriations</u>	<u>1950-51 Expenditures</u>	<u>1949-50 Expenditures</u>
Ordinary	62,169,501 27*	56,419,998 42	50,203,855 57
Capital	25,102,699 00	15,594,244 64	22,923,586 02
Government Owned Enterprises	5,556,942 00	5,556,940 84	43,724,754 13
	\$ 92,829,142 27	\$ 77,571,183 90	\$116,852,195 72

* Excluding provision for advances of \$62,000 (See Other Loans and Investments—Miscellaneous, further on in this section).

Salary of Minister, Hon. Lionel Chevrier, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Hon. Lionel Chevrier received travelling expenses of \$2,523.90 which were charged to Vote 459.

A—DEPARTMENT

Votes 459 and 626 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	885,455 00	885,837 92	885,837 92
Allotted from Vote 104, Salaries, etc.	35,000 00	35,000 00	28,434 81
	920,455 00	920,837 92	914,272 73
Telephones, Telegrams and Postage	12,000 00	11,650 50	11,650 50
Printing, Stationery and Office Equipment	70,000 00	69,892 80	69,892 80
Travelling Expenses	40,000 00	36,760 31	36,760 31
A Sundries—Miscellaneous and Unforeseen Expenses: To provide for any special investigation or examinations that may be required in connection with matters administered by the Department, legal expenses, arbitration proceedings, advice and assistance of experts, damages, and for general office expenses not otherwise provided for	25,000 00	28,313 47	28,313 47
	1,067,455 00	1,067,455 00	1,060,889 81

As at March 31, 1951, there were 361 salaried employees being paid from this vote, of whom 149 were permanent and 212 temporary.

K. L. Coldwell and R. H. Smith were granted educational leave with pay and tuition fees of \$205 and \$202 respectively, under authority of P.C. 8/3600, August 13, 1948.

A Expenditures comprise: materials and supplies, \$7,943.89; freight and cartage, \$6,283.68; express, \$8,230.80 and sundries, \$5,855.10.

Vote 520 Acquisition of properties in Canada for U.S. Authorities.....	\$	17,750 00
Expenditures.....	\$	13,028 40

P.C. 6998, September 7, 1943, approved a recommendation by the Cabinet War Committee that the Government assume the cost of all properties acquired in Canada for the Government of the United States and make them available to that Government without cost and that all leases to property already acquired by that Government be taken over by the Government of Canada.

Payments were made to the Canadian National Railways for rentals of properties at Prince Rupert, B.C.

CANALS SERVICE

Vote 460 Canals Service—Administration

	Estimates	Allotments	Expenditures
Salaries	84,650 00	84,650 00	79,479 45
Travelling Expenses	7,500 00	6,300 00	4,588 48
Telephones, Telegrams and Postage	2,500 00	2,500 00	1,823 92
Printing, Stationery and Office Equipment	1,800 00	3,000 00	1,958 02
Sundries	1,500 00	1,500 00	82 67
	\$ 97,950 00	\$ 97,950 00	\$ 87,932 54

As at March 31, 1951, there were 19 salaried employees being paid from this vote, of whom 10 were permanent and 9 temporary.

Vote 461 Canals—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries	3,488,538 00	3,431,538 00	3,350,539 04
Overtime	17,111 00	19,611 00	19,293 01
Allowances	15,910 00	15,910 00	11,432 65
Travelling Expenses	27,825 00	27,825 00	23,256 61
Telephones, Telegrams and Postage	11,837 00	12,337 00	11,906 59
Printing, Stationery and Office Equipment	16,010 00	16,010 00	15,545 37
Materials and Supplies	562,344 00	412,344 00	389,151 69
Rentals—Land and Equipment	7,000 00	7,000 00	1,932 73
Repairs and Upkeep of Equipment	29,010 00	49,010 00	45,662 96
Repairs and Upkeep of Buildings and Works	66,000 00	246,000 00	244,293 14
Express, Freight and Cartage	15,220 00	15,220 00	10,031 49
Light, Power and Water	72,650 00	74,650 00	74,220 47
A Professional and Special Services	37,770 00	39,770 00	39,534 45
Sundries	31,170 00	31,170 00	11,557 31
	<u>\$4,398,395 00</u>	<u>\$4,398,395 00</u>	<u>\$4,248,357 51</u>

As at March 31, 1951, there were 972 salaried employees being paid from this vote, of whom 788 were permanent and 184 temporary.

A The Canadian National Railways received \$37,838.26 to cover the cost of operation and maintenance of certain railway bridges over the Murray, Trent and Welland Canals.

A summary of expenditures and revenues by canals follows Vote 462, Canals—Construction and Improvements.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S., as amended.....\$ 135,843 06

The above expenditure represents payment of the amounts awarded to the following companies, plus cost of action, in connection with their petition of rights for damages to property stored in or near the St. Gabriel Shed of the Lachine Canal, which was destroyed by fire on May 5, 1944: Canada and Dominion Sugar Co. Ltd., \$108,310.83, cost of action, \$2,620.36; Cunningham and Wells Ltd., \$15,159.83, cost of action, \$1,827.44; W. H. Taylor Ltd., \$3,670.25, cost of action, \$1,295.99; and Raymond Copping, \$1,662.37, cost of action, \$1,295.99.

Votes 462 and 786 Canals—Construction and Improvements

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works, including			
Acquisition of Land	5,249,875 00		
Quebec Canals			
Carillon and Grenville Canals			
Build two cribwork bulkheads inside rock weir crib abutments in Carillon Dam		12,500 00	5,999 78
Chambly Canal			
Renew in concrete facing of cribwork east side of Canal at St. Johns, Que.		5,000 00	4,982 94
Lachine Canal			
Renew flooring Seigneurs Street Bridge over weir No. 3 with Irving Steel Decking		11,125 00	11,103 46
Renew flooring Ville St. Pierre Bridge No. 7 with Irving Steel Decking		25,600 00	25,585 19
Contract (in respect of the 2 items above): Lord and Cie Limitée, \$36,688.65; payment in full.			
Construct tunnel under Lachine Canal at St. Remi St., Montreal, Que.		2,958,350 00	2,334,761 10
Expenditures on this project to date were \$3,104,392.46.			

	Estimates	Allotments	Expenditures
Contract (1949-50) lump sum and unit price: Atlas Construction Co., Ltd., \$2,611,708; payments, \$1,655,374.31; to date, \$2,099,874.26.			
Payments of \$5,000 or over for purchase of land were made to: Estate of Joseph Archambault and Dame Lydia Daignault, \$38,633; Canadian National Railways, \$14,613; La Banque Canadienne Nationale, \$18,000; Charlemagne Charette and Dame Albini Fyfe-Hebert, \$50,000; Blanche Fortin, \$12,300; A. Gordon & Sons Ltd., \$80,000; Mario Laurier, \$15,000; H. R. MacMillan Sales (Quebec) Ltd., \$27,500; Henri Pageau, \$33,000; Mrs. Alexina Peloquin, \$8,500; Frank W. Ramsey, \$55,964.60; Welland Vale Mfg. Co. Ltd., \$237,905.28.			
Renew wood flooring and under flooring of bridge No. 1 with Irving Steel Decking		7,774 00	
Demolish old cribwork on each side below new weir at Lachine Que. and replace by concrete walls		8,000 00	3,396 66
Replace with modern machinery the existing machinery used for operation of Lock Gates—Locks 1-2-5		52,500 00	52,485 38
Expenditures on this project to date were \$83,465.35.			
Replace the existing wooden repair shop for electrician at Cote St. Paul by a larger shop 25' x 50' of fireproof construction		6,500 00*	
Construct tunnel under Lachine Canal at Atwater Ave., Montreal, Que.		1,588,500 00	948,485 39
Expenditures on this project to date were \$982,709.47.			
Contract, lump sum and unit price: Atlas Construction Co., Ltd., \$4,487,933; payments, \$137,201.44.			
Payment of \$79,500 was made to Lalonde & Valois, Consulting Engineers, Montreal, for the preparation of detailed plans and specifications and forms of tender. Payments to date, \$104,500.			
Payments of \$5,000 or over for purchase of land were made to: Telephore Brabant, \$28,000; Canadian Bank of Commerce, \$6,500; Octave Gauthier, \$7,250; Leonard William Halliday, \$200,000; Gaston Legault, \$42,895; Ludger Lemieux, \$50,400; Pioneer Leather Works Ltd., \$85,000; Augustin Potvin, \$10,000; Jack Rosen, \$18,000; Rose Alma Tellier-Senecal and Napoleon Senecal Ltée., \$25,500; Carmela Lecoq-Serres et al., \$12,000; The Sherwin Williams Co. of Canada Ltd., \$200,000; Fannie Waldie, \$17,000.			
Build one pair of lock gates, South lock No. 1		16,000 00	9,557 07
Purchase of automatic control system on lock gates and valves, south Locks 1 and 2		3,300 00	3,300 00
Purchase of automatic control system on lock gates and valves, Locks 3 and 4		38,900 00	19,602 90
Extension to Lock No. 4		82,000 00	53,056 99
Contract, lump sum and unit price: Grant Mills Limited, \$80,000; payments, \$50,653 89.			
Items under \$5,000		1,000 00	399 25
		4,799,549 00	3,461,733 39
Soulanges Canal			
Reline slope walls along canal both sides with one-man stone		5,000 00	4,989 64
Expenditures on this project to date were \$15,979.50.			
Build one pair of lock gates		24,000 00	
Items under \$5,000		5,900 00	591 98
		34,900 00	5,581 62
St. Ours Canal			
Items under \$5,000		3,500 00	3,494 66

	Estimates	Allotments	Expenditures
Ontario-St. Lawrence Canals			
Cornwall Canal			
Complete installation of two sets of electrically operated gate machines for lower and upper lock gates, Lock 17 ..		8,500 00	5,727 13
Widen Canal prism on North Side above guard gates		8,460 00	558 14
Repair and rehabilitate repair dock at Cornwall, Ont.		17,500 00	17,439 85
Extension of existing booms above Lock 21		13,000 00	12,805 81
Rehabilitate the concrete gravity dam at the westerly end of old Lock 19 and provide a new concrete service bridge 12 feet wide		8,141 00	5,067 59
Reface the retaining wall on the south side of the canal from a point 145 feet west of the pivot pier of the New York Central Railway Bridge westerly a distance of 300'		9,000 00	2,756 58
Extension and enlargement of greenhouse		10,000 00	6,967 02
Complete installation of electrically operated lock gate machines for Locks 15, 18 and 19		21,900 00	20,835 53
Items under \$5,000		8,350 00	7,713 69
		104,851 00	79,871 34
Farran's Point Canal			
Complete installation of 3 sets of electrically operated lock gate machines for the lower, middle and upper lock gates, Lock 22		16,200 00	12,366 71
Galops Canal			
Complete installation of 3 sets of electrically operated lock gate machines for the lower, middle and upper lock gates, Lock 25		16,000 00	14,815 99
Rehabilitate Cardinal swing bridge		5,300 00	5,300 00
		21,300 00	20,115 99
Rideau Canal, Ont.			
Burretts Rapids—rebuild existing timber crib dam in reinforced concrete		17,000 00	17,000 00
Hartwells—build rip-rap wall along 1,500 ft. of canal at Experimental Farm		5,000 00	1,965 05
Newboro—rebuild existing light narrow fixed bridge with steel span 24 ft. roadway H.15 loading		31,000 00	31,000 00
		53,000 00	49,965 05
Sault Ste. Marie Canal, Ont.			
Erect fence around canal		9,000 00	8,885 95
Reconditioning of emergency swing dam		60,000 00	
Items under \$5,000		3,000 00	2,601 00
		72,000 00	11,486 95
Trent Canal, Ont.			
Restoration of concrete in canal structure		17,000 00	16,980 91
Completion of construction of dam "C" Frankford		4,626 00	4,625 26
Repair aprons of dams Nos. 4 and 11		7,000 00*	
Build 1 pair of lock gates		11,000 00	4,059 94
Replacement of swing bridge at Hastings		59,500 00	11,307 32
Contribution towards construction of high level bridge to replace swing bridge No. 31, Young's Point		11,000 00*	
Items under \$5,000		7,673 00	7,672 03
		117,799 00	44,645 46
Murray Canal, Ont.			
Conversion of two bridges to electrical operation		8,000 00	5,927 61
Welland Canals, Ont.			
Reinforce dam across Grand River at Dunnville with large stones		4,357 00	3,342 60
Construct wind and splash guards west side of roadway, bridge 13		5,500 00	5,404 63
Contract, unit price: The Standard Steel Construction Co., \$5,374.23; payment in full.			
Enlargement of pondage No. 7		8,773 00	8,772 34
Items under \$5,000		10,300 00	8,859 71
		28,930 00	26,379 28
Total Acquisition or Construction, etc.	5,249,875 00	5,277,529 00	3,732,550 78

DEPARTMENT OF TRANSPORT

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	Estimates	Allotments	Expenditures
Acquisition of Equipment	182,644 00		
Quebec Canals			
Chambly Canal			
Items under \$5,000		1,675 00	1,675 00
Lachine Canal			
Items under \$5,000		5,119 00	4,716 79
Soulanges Canal			
Mobile compressor trailer mounted		6,300 00	6,025 50
Items under \$5,000		1,500 00	
		7,800 00	6,025 00
Ontario-St. Lawrence Canals			
Cornwall Canal			
Reconditioning of steamer <i>W. A. Bowden</i>		19,949 00	1,631 84
Construction of wooden deck scow		18,000 00	11,152 71
Welded steel dump scow		36,200 00	383 84
Dump scow		16,000 00	8,761 30
Air compressor		6,600 00	6,120 00
Items under \$5,000		6,000 00	5,929 93
		102,749 00	33,979 62
Rideau Canal, Ont.			
Items under \$5,000		2,000 00	1,957 73
Sault Ste. Marie Canal, Ont.			
Items under \$5,000		3,150 00	
Trent Canal, Ont.			
Items under \$5,000		4,527 00	4,044 01
Welland Canals, Ont.			
Boring Mill		11,000 00	10,800 73
Items under \$5,000		16,970 00	15,535 84
		27,970 00	26,336 57
Total Acquisition of Equipment	182,644 00	154,990 00	78,734 72
	<u>\$5,432,519 00</u>	<u>\$5,432,519 00</u>	<u>\$3,811,285 50</u>

* These projects have been deferred.

As at March 31, 1951, there were 14 temporary salaried employees being paid from this vote.

STATEMENT OF EXPENDITURES AND REVENUES BY CANALS

	Expenditures				Revenues	
	Operation and Maintenance		Construction and Improvements			
	1950-51	1949-50	1950-51	1949-50	1950-51	1949-50
	\$	cts.	\$	cts.	\$	cts.
Murray Canal, Ont.	21,695 65	21,090 18			449 46	450 35
Ontario-St. Lawrence Canals—Headquarters	81,889 14	73,474 35	5,927 61			
Cornwall Canal	413,188 28	300,947 72	113,850 96	299,096 87	53,418 96	31,971 55
Williamsburg Canals	182,094 77	154,886 89	20,115 99	30,815 53	34,218 39	9,162 08
Galops Canal				2,717 98		
Iroquois Canal				11,605 90		
Farran's Point Canal				24,220 42		
St. Peter's Canal (N.S.)	36,612 39	29,992 97	12,366 71		237 12	272 66
Quebec Canals—Headquarters	55,771 82	52,210 69				
Beauharnois Canal (Ont.)	9,818 57					
Carillon and Grenville Canals	107,844 63	123,698 19	5,999 78	418,651 72	49,871 76	129,410 61
Chambly Canal	153,720 68	140,691 85	6,657 94	29,510 78	925 28	728 76
Dredging Fleet	45,023 16	36,907 26		5,473 50	2,733 50	1,954 82
Hungry Bay and Ste. Barbe Dykes	4,621 86	10,652 39		8,435 98	3,995 91	
Lachine Canal	611,297 71	570,674 23	3,466,450 18	901,231 72	316,026 99	302,440 88
St. Anne's Lock	21,599 80	19,430 04			571 81	412 20
St. Ours Lock	18,998 70	16,646 08				
Soulanges Canal	299,585 52	265,070 27	3,494 66	10,768 81		
Rideau Canal	369,073 28	401,923 77	11,606 62	52,001 16	3,060 06	4,056 41
Sault Ste. Marie Canal, Ont.	134,880 34	110,631 05	51,922 78	87,433 20	19,691 72	21,689 83
Trent Canal, Ont.	461,349 38	415,147 78	11,486 95	6,521 93	6,242 38	1,903 39
Welland Canals, Ont.	1,219,331 83	1,164,307 57	48,689 47	98,524 14	87,793 24	87,944 06
General			52,715 85	206,099 31	749,805 28	701,012 15
	4,248,357 51	3,908,383 28	3,811,285 50	2,193,108 95	1,329,111 79*	1,293,409 75

*The principal sources of revenues were as follows: land rentals, \$323,016.00; water power rentals, \$479,452.09; transmission line privileges, \$87,823.50; living quarters, \$14,506.60; wharfage, \$247,651.40; linesmen fees, \$118,243.20; power sales, \$20,500.78; lying-in and winterage charges, \$10,280.35.

Vote 463 To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations

	Estimates	Allotments	Expenditures
Casuals and Others	3,000 00		
Travelling Expenses	1,000 00	3,000 00	2,438 81
Printing, Stationery and Office Equipment	4,000 00	2,000 00	6 69
Materials and Supplies	1,000 00	1,000 00	
Sundries	1,000 00	4,000 00	3,314 20
	<u>\$ 10,000 00</u>	<u>\$ 10,000 00</u>	<u>\$ 5,759 70</u>

Vote 464 Supervision and Control of water diverted for the Hydro Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited

	Estimates	Allotments	Expenditures
Casuals and Others	500 00	500 00	
Travelling Expenses	1,000 00	1,000 00	405 65
Materials and Supplies	500 00	500 00	
Sundries	500 00	500 00	115 03
	<u>\$ 2,500 00</u>	<u>\$ 2,500 00</u>	<u>\$ 520 68</u>

MARINE SERVICE**Vote 465 Marine Service Administration**

	Estimates	Allotments	Expenditures
Salaries	16,670 00	16,737 61	16,737 61
Allotted from Vote 104, Salaries, etc.	1,150 00	1,150 00	989 38
	<u>17,820 00</u>	<u>17,887 61</u>	<u>17,726 99</u>
Travelling Expenses	1,000 00	1,472 36	1,472 36
Telephones, Telegrams and Postage	900 00	370 25	370 25
Printing, Stationery and Office Equipment	300 00	383 58	383 58
Sundries	100 00	6 20	6 20
	<u>\$ 20,120 00</u>	<u>\$ 20,120 00</u>	<u>\$ 19,959 38</u>

As at March 31, 1951, there were 4 permanent salaried employees being paid from this vote.

Votes 466 and 627 Administration of Floating Equipment

	Estimates	Allotments	Expenditures
Salaries	32,700 00	33,108 81	33,108 81
Allotted from Vote 104, Salaries, etc.	11,720 00	11,720 00	10,803 15
	<u>44,420 00</u>	<u>44,828 81</u>	<u>43,911 96</u>
Travelling Expenses	3,500 00	3,325 51	3,325 51
Telephones, Telegrams and Postage	4,000 00	4,438 06	4,438 06
Printing, Stationery and Office Equipment	600 00	873 27	873 27
Acquisition of Equipment	2,500 00		
Items under \$5,000		2,001 11	2,001 11
Sundries	500 00	53 24	53 24
	<u>\$ 55,520 00</u>	<u>\$ 55,520 00</u>	<u>\$ 54,603 15</u>

As at March 31, 1951, there were 13 salaried employees being paid from this vote, of whom 6 were permanent and 7 temporary.

Votes 467 and 787 Nautical Service Administration

	Estimates	Allotments	Expenditures
Salaries	121,114 00	121,114 00	120,325 96
Printing, Stationery and Office Equipment	3,000 00	4,000 00	3,713 97
Travelling Expenses	5,000 00	5,000 00	4,865 64
Telephones, Telegrams and Postage	1,800 00	1,800 00	1,791 08
A Vocational Training	325,000 00	324,000 00	170,799 33
Campaign Stars	4,000 00	4,000 00	
War Medals	6,000 00	6,000 00	375 75
Sundries	3,348 00	3,348 00	2,027 32
	<u>\$ 469,262 00</u>	<u>\$ 469,262 00</u>	<u>\$ 303,899 05</u>

As at March 31, 1951, there were 50 salaried employees being paid from this vote, of whom 11 were permanent and 39 temporary.

- A Under the provisions of the Merchant Seamen Vocational Training Order, approved by P.C. 5983 of December 29, 1948, as amended by P.C. 6227 of December 13, 1949, the Department of Veterans Affairs was authorized, effective January 1, 1949, to provide a course of vocational training to merchant seamen under 30 years of age and to certain merchant seamen over 30 years of age, domiciled and resident in Canada, who have received or were eligible to receive a bonus under The Merchant Seamen Special Bonus Order or under the Merchant Seamen War Service Bonus Order, 1944. The applications for vocational training were to be made on or before September 30, 1950, and the training commenced within 6 months after the date of approval or before January 31, 1951, whichever is the later date.

The Order in Council authority directed that the Department reimburse the Department of Veterans Affairs for expenditures incurred under the Order.

During the year, 278 merchant seamen participated in the courses.

Votes 468 and 788 Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs

	Estimates	Allotments	Expenditures
Salaries and Wages	1,606,851 00	1,606,851 00	1,582,225 28
Overtime	47,935 00	47,935 00	38,230 92
Allowances	293,150 00	293,150 00	277,932 99
Travelling Expenses	4,410 00	19,410 00	17,242 59
Telephones, Telegrams and Postage	3,280 00	4,280 00	3,739 90
Printing, Stationery and Office Equipment	1,345 00	3,345 00	2,899 45
Fuel	1,035,775 00	877,465 00	789,809 69
Materials and Supplies	362,650 00	412,650 00	405,674 37
Repairs and Upkeep of Equipment	712,696 00	712,696 00	391,580 25
Express, Freight and Cartage	2,950 00	7,950 00	6,384 40
A Aerial Ice Survey	13,000 00	18,310 00	17,187 29
Rentals	65,000 00	65,000 00	7,512 30
Sundries	54,028 00	64,028 00	60,188 87
Acquisition of Equipment			
Acquisition of Helicopter		50,000 00	42,819 03
Acquisition of Landing Craft		20,000 00	128 16
Total Acquisition of Equipment		70,000 00	42,947 19
	<u>\$4,203,070 00</u>	<u>\$4,203,070 00</u>	<u>\$3,643,555 49</u>

As at March 31, 1951, there were 786 salaried employees being paid from this vote, of whom 122 were permanent and 664 temporary.

- A Maritime Central Airways Ltd., Charlottetown, received \$15,093.75, as authorized by P.C. 971 of February 27, 1950, for the annual aerial ice patrol of the Gulf of St. Lawrence to report on ice conditions prior to the opening of navigation.

DEPARTMENT OF TRANSPORT

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The following is a comparative statement of expenditures by steamers:

St. John's District	1950-51	1949-50
<i>Saurel</i>		11,327 60
Charlottetown District		
<i>Brant</i>	97,531 81	79,127 76
<i>Saurel</i>	247,016 13	255,528 81
Halifax District		
<i>Bernier</i>	103,239 55	107,550 02
<i>Halifax (Launch)</i>	3,682 46	3,393 69
<i>Lady Laurier</i>	179,940 87	228,729 45
<i>Edward Cornwallis</i>	216,319 81	55,366 35
Saint John District		
<i>Dollard</i>	202,538 59	240,387 89
<i>Franklin</i>	148,898 52	166,986 91
Montreal District		
<i>Argenteuil</i>	49,477 60	49,390 13
<i>François "C" (M.V. François)</i>	17,803 62	14,974 52
<i>Safeguarder</i>	137,651 22	122,392 77
<i>Vercheres</i>	44,593 29	56,953 44
<i>J. D. Weir (Steel Tug)</i>	773 76	1,243 93
Seasonal vessels	5,496 41	7,241 35
Quebec District		
<i>Chesterfield</i>	158,497 22	143,016 42
<i>Ernest Lapointe</i>	58,218 53	47,650 03
<i>Lady Grey</i>	159,608 26	143,014 28
<i>Lanoraie 2</i>	49,901 95	49,698 80
<i>N. B. McLean</i>	388,773 44	369,567 30
<i>C. D. Howe</i>	248,514 12	
Seasonal vessels		4,304 03
Prescott District		
<i>Grenville</i>	102,630 00	78,825 11
Parry Sound District		
<i>St. Heliers</i>	112,836 11	117,902 88
<i>C. P. Edwards</i>	85,237 39	111,199 44
<i>Launch No. 1</i>	23 47	932 70
<i>Launch No. 3</i>	3,563 21	2,463 60
<i>Workboat Parry Sound</i>	953 80	
Victoria District		
<i>Berens</i>	40,703 04	51,255 20
<i>Estevan</i>	174,600 84	189,540 96
<i>Stonetown</i>	124,757 69	
<i>Katherine "B" (Launch)</i>		2,628 41
<i>St. Catharines</i>	136,738 85	
<i>St. Stephen</i>	30,530 88	
Prince Rupert District		
<i>Alberni</i>	125,931 89	151,828 67
<i>Birnie</i>	11,323 36	32,932 12
<i>Katherine "B" (Launch)</i>	5,211 34	5,714 98
<i>Alexander MacKenzie</i>	67,323 76	
Aerial Ice Survey	17,187 29	12,485 74
General Account	42,578 22	48,146 42
Acquisition of Equipment	42,947 19	
	<u>\$3,643,555 49</u>	<u>\$2,963,701 71</u>

Revenues arising from services provided through the above expenditures amounted to \$12,530.88 and comprised: rental of equipment, \$8,703.69; and Marine Service Steamers' earnings, \$3,827.19.

Votes 469 and 789 Construction, Maintenance and Supervision of Aids to Navigation, including salaries and allowances to Lightkeepers

	Estimates	Allotments	Expenditures
Salaries and Wages	2,254,599 00	2,254,599 00	2,222,681 04
Allowances	120,320 00	80,320 00	72,275 86
Travelling Expenses	42,850 00	47,850 00	46,077 16
Telephones, Telegrams and Postage	10,700 00	10,700 00	8,994 46
Printing, Stationery and Office Equipment	9,000 00	9,000 00	8,229 11
Materials and Supplies	723,100 00	773,100 00	765,169 08
Repairs and Upkeep of Equipment	257,680 00	257,680 00	238,234 70
A Repairs and Upkeep of Buildings and Works	513,615 00	449,775 00	386,961 78
Acquisition or Construction of Buildings and Works	603,685 00		
St. John's, Newfoundland, Agency			
Penguin Island (West)—Replace 1 dwelling		21,000 00	20,100 00
Contract: S. J. Clark, \$20,100; payment in full.			
Puffin Island—Replace 1 dwelling		24,990 00	23,990 00
Contract: S. J. Clark, \$23,990; payment in full.			
St. Jacques—Construct new dwelling		20,900 00	19,900 00
Contract: S. J. Clark, \$19,900; payment in full.			
Items under \$5,000		7,500 00	4,430 26
		74,890 00	68,420 26
Charlottetown Agency			
Belle Isle—Replace fog alarm engines and compressors .		8,300 00*	
North Point—Move lighthouse and provide a new dwelling		15,500 00	15,134 11
Contract: E. A. McCue, \$10,000; payment in full.			
Items under \$5,000		12,730 00	11,618 25
		36,530 00	26,752 36
Halifax Agency			
Chebucto Head—New fog alarm building, move and			
install fog alarm equipment and electrify		10,000 00*	
Sable Island—Re-erect structural steel light tower with			
shed, build Superintendent's dwelling and complete pro-			
gramme begun in 1949		44,000 00	42,468 84
Expenditures on this project to date were \$112,956.43.			
Sydney South Bar—Electrify light station and new fog			
alarm, repairs to sheet piling and tower		17,000 00	16,870 00
Items under \$5,000		7,500 00	4,306 83
		78,500 00	63,645 67
Saint John Agency			
Marine Dock—Extensive repairs to Saint John Agency			
Wharf		50,000 00	1,546 07
Pea Point—New dwelling for Lightkeeper		15,000 00	14,402 90
Contract: Stanley C. Nickerson, \$11,234.69; payment			
in full.			
Items under \$5,000		9,000 00	5,489 36
		74,000 00	21,438 33
Quebec Agency			
Havre St. Pierre—Relocate range lights		3,000 00	2,900 00
Mingan—Construct 2 towers		3,000 00	2,900 00
Items under \$5,000		3,500 00	3,500 00
		9,500 00	9,300 00
Montreal Agency			
Items under \$5,000		5,000 00	5,000 00
Prescott Agency			
South East Shoal—			
Replace rip-rap around pier		51,500 00	43,144 23
Contract: McQueen Marine, Ltd., \$42,765.48; payment			
in full.			
Re-establish Lightstation		68,000 00	63,291 39
Contract: Intrusion-Prepakt Ltd., \$26,489.55; payment			
in full.			
Items under \$5,000		5,830 00	210 49
		125,330 00	106,646 11

DEPARTMENT OF TRANSPORT

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	Estimates	Allotments	Expenditures
Parry Sound Agency			
Parry Sound—New Dock		14,900 00	14,891 75
Contract: McNamara Construction Co. Ltd., \$13,500; payment in full.			
Porphyry Point—Construction of 2 family dwellings		18,000 00	16,873 93
Contract: John K. Ranta, \$16,873.93; payment in full.			
Port Arthur—Replacement of fog alarm plant		5,500 00	4,791 78
Items under \$5,000		16,800 00	15,463 22
		55,200 00	52,020 68
Victoria Agency			
Brochee Ledge Beacon—Renew operating cable, length 4,200 ft.		7,500 00	7,175 40
Victoria—Complete building of agency wharf		142,600 00	142,325 95
Items under \$5,000		13,250 00	6,760 01
Contract 1949-50 (in respect of Victoria—replace stores building): J. A. Pollard Construction, \$16,005.68; payments, including final payment, \$2,505.68.			
		163,350 00	156,261 36
Prince Rupert Agency			
Holland Rock—			
Construction of fog alarm building		5,800 00	5,776 61
Install radio controller diaphone equipment		6,500 00	3,115 00
Items under \$5,000		4,125 00	4,042 60
		16,425 00	12,934 21
Total Acquisition or Construction, etc.	603,685 00	638,225 00	522,418 98
Acquisition of Equipment	47,650 00		
St. John's, Newfoundland, Agency			
General—New Buoy equipment		5,000 00	697 15
Items under \$5,000		3,200 00	3,158 65
		8,200 00	3,855 80
Charlottetown Agency			
Items under \$5,000		5,325 00	4,122 65
Halifax Agency			
Items under \$5,000		12,600 00	3,916 21
Saint John Agency			
Items under \$5,000		2,200 00	2,094 35
Quebec Agency			
Items under \$5,000		6,050 00	5,330 00
Prescott Agency			
Items under \$5,000		700 00	
Parry Sound Agency			
Items under \$5,000		6,485 00	6,189 64
Victoria Agency			
Items under \$5,000		5,390 00	5,187 43
Total Acquisition of Equipment	47,650 00	46,950 00	30,696 08
Professional and Special Services	121,150 00	131,150 00	128,205 60
Land Rental	5,421 00	5,421 00	3,442 18
Light, Power and Water	36,950 00	36,950 00	33,795 37
Express, Freight and Cartage	33,480 00	38,480 00	35,387 03
Sundries	74,395 00	74,395 00	36,881 78
	<u>\$4,854,595 00</u>	<u>\$4,854,595 00</u>	<u>\$4,539,450 21</u>

As at March 31, 1951, there were 1,510 salaried employees being paid from this vote, of whom 351 were permanent and 1,159 temporary.

A The Canada Gunite Co., Ltd., Montreal, completed a contract on a unit price basis for repairing the Sambro Island Light Tower and was paid \$10,362.19.

R. G. McDougall was paid the balance of \$6,646.30 on a 1949-50 contract amounting to \$26,805 for building a dwelling for the keeper and repairing the existing buildings at Saint Paul's Island, Cape Breton, N.S.

Deschenes and Bernier Ltée., Matane, Que., completed a contract for constructing a reinforced concrete tower at Cape Gaspe, Que., and was paid \$7,637.19.

Peninsula Construction Co., Ltd., Gaspe, Que., completed a contract on a lump sum and unit price basis for erecting two dwellings at West Point, Anticosti Island, and was paid \$30,054.

A contract, amounting to \$6,986, was awarded to Rocloison Elevator Co., Ltd., Toronto, for supplying and erecting a freight elevator in the new workshop building at Sorel, Que., and payment in the current year amounted to \$4,150.80.

STATEMENT OF EXPENDITURES AND REVENUES BY AGENCIES

	EXPENDITURES				Revenues	
	Operation and Maintenance		Construction and Improvements		1950-51	1949-50
	1950-51	1949-50	1950-51	1949-50		
Administration—Departmental Headquarters.....	95,387 56	87,081 83			2,781 25	
Agencies:						
St. John's.....	406,356 15	413,817 81	72,276 06		396,84	16,261 14
Charlottetown.....	305,323 16	316,802 16	30,875 01	23,648 68	12,493 01	10,396 81
Halifax.....	558,318 78	622,202 47	67,561 88	153,619 75	8,763 53	15,282 12
Saint John, N.B.....	420,632 63	446,953 33	23,532 68	3,285 62	16,174 59	49,735 28
Quebec.....	667,394 30	654,813 82	14,630 00	46,840 83	52,972 47	32,362 95
Montreal.....	510,748 21	357,903 35	5,000 00	14,179 02	25,871 46	61,270 68
Prescott.....	289,501 67	314,492 38	106,646 11	21,156 75	82,551 70	28,844 40
Parry Sound.....	311,004 88	297,952 63	58,210 32	25,665 40	22,322 43	
Kenora Sub-Agency.....	15,014 24	13,585 17		3,160 78	781 09	
Selkirk Sub-Agency.....	15,479 74	18,202 69		3,514 64	14 18	
Victoria.....	264,175 27	273,157 61	161,448 79	47,875 27	64,230 34	64,471 29
Prince Rupert.....	105,450 77	105,283 45	12,934 21	198,330 69	2,978 69	2,305 02
Northwest Territories.....	21,527 79	26,208 94		4,393 20	1,239 39	990 18
	\$3,986,335 15	\$3,948,459 64	\$ 553,115 06	\$ 547,670 63	\$ 293,570 97*	\$ 281,919 87

*The principal sources of revenue were as follows: wharf rental and wharfage, \$227,629.40; harbour dues, \$47,114.80; sundry rentals, \$15,146.05 and sale of lands and buildings, \$1,302.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S., as amended. \$ 562 00

Montship Lines Ltd., Montreal, was paid \$259.45, plus cost of action fixed at \$302.55, for damages to its automobile in an accident with a departmental vehicle which occurred on September 22, 1947, near Varennes, Que.

Vote 470 Agencies—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries and Wages	392,690 00	399,002 45	399,002 45
Allotted from Vote 104, Salaries, etc.	10,310 00	10,310 00	245 11
	<u>403,000 00</u>	<u>409,312 45</u>	<u>399,247 56</u>
Allowances	1,620 00	888 35	888 35
Travelling Expenses	4,600 00	2,933 93	2,933 93
Telephones, Telegrams and Postage	13,250 00	12,644 25	12,644 25
Printing, Stationery and Office Equipment	7,550 00	10,700 08	10,700 08
Materials and Supplies	5,050 00	4,576 43	4,576 43
Express, Freight and Cartage	570 00	15 06	15 06
Rentals	2,400 00	2,400 00	2,400 00
Light, Power and Water	3,125 00	1,588 68	1,588 68
Sundries	5,650 00	1,755 77	1,755 77
	<u>\$ 446,815 00</u>	<u>\$ 446,815 00</u>	<u>\$ 436,750 11</u>

As at March 31, 1951, there were 159 salaried employees being paid from this vote, of whom 96 were permanent and 63 temporary.

The following is a comparative statement of expenditures by agencies:

	1950-51	1949-50
Headquarters—Administration	437 46	105 91
Agencies		
St. John's	20,572 82	
Charlottetown	41,291 28	40,646 28
Halifax	58,917 26	55,643 35
Saint John	48,742 12	47,545 99
Quebec	88,308 28	85,991 69
Montreal	34,020 58	32,095 16
Prescott	45,166 63	41,678 06
Parry Sound	46,260 90	43,575 54
Victoria	33,518 43	29,868 79
Prince Rupert	19,514 35	18,021 72
	<u>\$ 436,750 11</u>	<u>\$ 395,172 49</u>

Vote 471 Maintenance and Repairs to Wharves

	Estimates	Allotments	Expenditures
Materials and Supplies	1,500 00	1,500 00	618 78
Travelling Expenses	1,500 00	1,500 00	760 77
Sundries	2,000 00	2,000 00	1,674 25
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 3,053 80</u>

Vote 472 To provide for breaking ice in Thunder Bay, Lake Superior and other points deemed advisable in the interests of navigation.....	30,000 00
Expenditures.....	\$ 30,000 00

This vote was provided for the cost of breaking ice before the opening of navigation in the spring and towards the close of navigation in the fall to permit the free movement of shipping.

Payment was made to the United Towing and Salvage Co., Ltd., Port Arthur, operating under a two-year contract effective from July 2, 1949.

Vote 473 To provide for Canada's share of the cost of the North Atlantic Ice Patrol....	20,000 00
Expenditures.....	\$ 19,999 99

Payment was made to the Treasurer of the United States of America.

Votes 474, 790 and 628 Administration of Pilotage, including authority for temporary recoverable advances, and contributions to various Pilotage Funds to the extent of expenses incurred by the pilots in the operation and maintenance, as required, of necessary pilotage vessels

	Estimates	Allotments	Expenditures
Salaries and Wages	160,535 00	161,651 12	161,651 12
Allotted from Vote 104, Salaries, etc.	4,800 00	4,800 00	
	<i>165,335 00</i>	<i>166,451 12</i>	<i>161,651 12</i>
Overtime	5,000 00	5,000 00	819 19
Allowances	1,140 00	1,140 00	1,124 67
Board of Pilots	3,600 00	4,600 00	4,252 80
Board of Ships' Crews	12,500 00	12,500 00	12,269 40
Travelling Expenses	2,875 00	2,875 00	2,772 26
Telephones, Telegrams and Postage	7,300 00	8,300 00	7,795 29
Printing, Stationery and Office Equipment	2,910 00	2,910 00	2,560 11
Materials and Supplies	42,900 00	47,900 00	45,355 33
Repairs and Upkeep of Equipment	24,673 00	24,673 00	20,829 15
Contribution to the Pilotage Funds of certain Pilotage Districts	10,000 00	3,600 00	
Assistance towards operation of Pilot Vessels, Halifax, N.S. and Saint John, N.B.	29,500 00	4,129 52	4,129 52
Operation and Maintenance of Pilotage Vessels, Halifax and Sydney, N.S., Saint John, N.B., and Victoria, B.C.	37,000 00	60,470 48	51,535 64
A Acquisition or Construction of Pilotage Vessel	80,000 00	81,400 00	78,914 21
Sundries	10,880 00	9,663 88	6,764 80
	\$ 435,613 00	\$ 435,613 00	\$ 400,773 49

This vote was provided initially to (a) pay salaries and expenses in connection with the administration of Pilotage at Ottawa (Head Office), Sydney (including Bras d'Or Lakes), Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and British Columbia; (b) secure authority for making temporary advances to the Sydney, Halifax and Saint John Pilotage Districts during the first part of the fiscal year until the revenue is sufficient to pay current expenses; (c) make contributions to the Sydney and Halifax Pilotage Funds, when required, to ensure fair minimum average earnings; and (d) assist towards the cost of operating pilot vessels in certain Pilotage Districts.

In accordance with a report of the Pilotage Committee, appointed by P.C. 3978, August 10, 1949, and with a view to assuring adequate remuneration for the pilots in the Pilotage Districts of Sydney, Saint John, Halifax and British Columbia and to avoiding increases in pilotage rates in these districts, the Department was authorized by P.C. 120/422, January 25, 1951, to (a) assume, effective April 1, 1950, the cost of operation, maintenance, and replacement of pilot stations; (b) assume, effective July 1, 1950, the cost of purchase, charter or hire, and replacement of pilot vessels; and (c) reimburse the Pilotage Districts for the cost of maintenance, operation and repair of the pilot vessels. Payments in regard to vessels are to be made only in such amounts as are certified and approved by the Superintendent of Pilots and the Director of Marine Services, respectively.

As at March 31, 1951, there were 66 salaried employees being paid from this vote of whom 27 were permanent and 39 temporary.

A W. C. McKay & Sons, Ltd., Shelburne, N.S., completed a lump sum contract for the construction of a pilot vessel for the Department and was paid \$78,651.

The following is a comparative statement of expenditures from this vote:

	1950-51	1949-50
Headquarters—Administration	7,976 30	15,841 08
Districts, etc:		
Bras d'Or	199 66	34 80
Sydney	10,145 55	7,454 16
Halifax	21,556 57	16,093 49
Saint John	5,262 97	3,575 25
Quebec	22,896 35	27,392 32
Father Point	10,645 72	9,363 45
P.V. <i>Abraham Martin</i>	17,467 60	17,685 99
P.V. <i>Citadelle</i>	112,720 49	97,659 04
Montreal	24,188 82	23,338 94
St. Lawrence—Kingston—Ottawa	3,337 03	2,267 70
British Columbia	29,797 06	26,711 35
Assistance towards operation of Pilot Vessels, Halifax	2,409 62	16,076 20
Assistance towards operation of Pilot Vessels, Saint John	1,719 90	14,304 50
Operation and maintenance of Pilotage Vessels, Halifax and Sydney, N.S., Saint John, N.B. and Victoria, B.C.	51,535 64	
Acquisition or Construction of a Pilotage Vessel, Saint John, N.B. District	78,914 21	
	<u>\$ 400,773 49</u>	<u>\$ 277,798 27</u>

Vote 791 To authorize the write-off from active assets to Consolidated Deficit Account of the balances of advances or loans made to the Halifax and Sydney Pilotage Districts ... **8,359 00**
Expenditures **\$ 8,358 07**

This vote was provided to authorize the cancellation of the balances of recoverable advances granted to the Sydney and Halifax Pilotage Districts in 1948-49 and 1949-50, in view of the decision of the Department to assume full responsibility for the upkeep of pilotage facilities in these districts as approved by P.C. 120/422, January 25, 1951. The amount of the advances outstanding was charged hereto and credited to Other Loans and Investments—Halifax Pilotage Advance and Sydney Pilotage Advance (see Open Accounts further on in this section).

Vote 475 Life Saving Service, including rewards for saving life

	Estimates	Allotments	Expenditures
Salaries	48,975 00	49,975 00	49,306 94
Allowances—Board	8,225 00	8,225 00	7,750 55
Materials and Supplies	7,035 00	9,035 00	8,782 68
Acquisition of Equipment	70,500 00		
Saint John Agency			
Little Wood Island, N.B.—New Lifeboat and equipment		8,535 00	6,355 40
Contract (1949-50): Chantier Maritime de St. Laurent Ltée., \$20,241.82; payments, including final payment, \$4,535.02.			
Bay View, N.S.—New Lifeboat and equipment		22,155 00	17,829 00
Victoria Agency			
Bamfield, B.C.—New lifeboat and equipment		25,960 00	18,956 69
Contract (in respect of the 2 items above): Chantier Maritime de St. Laurent Ltée., \$44,303.60; payments \$35,550.			
Total Acquisition of Equipment	70,500 00	56,650 00	43,141 09
Acquisition or Construction of Buildings, Works and Structures			
Victoria Agency			
Items under \$5,000		7,650 00	7,456 59
Sundries	2,755 00	5,955 00	5,580 66
	<u>\$ 137,490 00</u>	<u>\$ 137,490 00</u>	<u>\$ 122,018 51</u>

This vote was provided for (a) the maintenance of the life saving stations on the Atlantic and Pacific Coasts, which render aid to vessels in distress or to persons whose lives are endangered by marine casualties; (b) the voluntary enlistment of boat owners and volunteer crews to save life when vessels are wrecked or in distress on the coasts or on the inland waters of Canada and (c) to pay reasonable compensation for hire of boats, and to make awards to members of crews of such boats when meritorious services are performed in the saving of life.

P.C. 133/5500, November 16, 1950, authorized the Director of Marine Services to determine the amount for the said hire and awards.

As at March 31, 1951, there were 30 salaried employees being paid from this vote, of whom 6 were permanent and 24 temporary.

Expenditures of \$500 or over were incurred at the following stations: Bayview, N.S., \$36,557.73; Little Wood Island, N.B., \$17,195.27; Bamfield, B.C., \$43,675.06; Clayoquot, B.C., \$20,690.11; West Coast Trail, B.C., \$3,791.51.

The following is a comparative statement of expenditures by Agencies:

	1950-51	1949-50
Headquarters—Administration		207 65
Agencies:		
Saint John	53,753 00	46,744 68
Victoria	68,265 51	89,338 90
	<u>\$ 122,018 51</u>	<u>\$ 136,291 23</u>

Vote 476 To provide subsidies for wrecking plants—Quebec and British Columbia

	Estimates	Allotments	Expenditures
Quebec	40,000 00	40,000 00	40,000 00
British Columbia	25,000 00	25,000 00	25,000 00
	<u>\$ 65,000 00</u>	<u>\$ 65,000 00</u>	<u>\$ 65,000 00</u>

Subsidies were paid to 2 private wrecking plants to ensure that a sufficient number of efficient plants was maintained to render prompt and effective aid to vessels in distress.

Quebec Salvage and Wrecking Co. Ltd., Montreal (operating under a contract in force during the season of navigation for the year 1950) was paid \$40,000.

Pacific Salvage Ltd., Victoria (operating under a five-year contract effective July 2, 1947, which has been officially assigned by the Pacific Salvage Co. Ltd.) was paid \$25,000.

Vote 477 Grants of \$300 each to the Royal Arthur Sailors' Institute at Port Arthur, Ontario and the Welland Canal Seamen's Institute.....	600 00
Expenditures.....	<u>\$ 600 00</u>

Votes 478 and 629 Miscellaneous Services relating to Navigation and Shipping, including grants as detailed in the Estimates; and for repayment to a proper authority, or to the Government of the United Kingdom, under Section 296 of the Canada Shipping Act, of expenses incurred in respect of distressed seamen left behind out of Canada, including the repayment of excepted expenses, as defined in the said section

	Estimates	Allotments	Expenditures
Salaries	58,010 00	58,010 00	54,891 93
Allowances	420 00	420 00	
Travelling Expenses	7,900 00	7,900 00	6,319 49
Telephones, Telegrams and Postage	3,225 00	3,225 00	1,800 93
Printing, Stationery and Office Equipment	19,050 00	19,050 00	18,486 08
Materials and Supplies	2,550 00	2,550 00	194 90
Grants to Schools of Navigation:—			
L'Ecole d'Arts et Metiers de Rimouski, Que.	3,500 00	3,500 00	3,500 00
Provincial Department of Education, Vancouver, B.C.	2,700 00	2,700 00	2,700 00
Queens University, Kingston, Ont.	500 00	500 00	500 00
A Professional and Special Services	37,083 00	37,083 00	31,442 49
Sundries	27,754 00	27,754 00	11,444 66
	<u>\$ 162,692 00</u>	<u>\$ 162,692 00</u>	<u>\$ 131,280 48</u>

As at March 31, 1951, there were 21 salaried employees being paid from this vote of whom 10 were permanent and 11 temporary.

A Under the provisions of section 551 of the Canada Shipping Act, c. 44, 1934, formal investigations were held during the year in connection with the following marine casualties in the territorial waters of Canada.

Expenditures in the current year, with details of payments of \$1,000 or over, follow:

S.S. <i>Franconia</i> , ran aground on the Island of Orleans, July 12, 1950	\$ 1,072 11
S.S. <i>Island Connector</i> and Schooner <i>Gertrude de Costa</i> , collided in Halifax Harbour, March 18, 1950. Payment to W. N. Wickwire, counsel, \$1,485.70	3,620 82
Barge <i>Mil 460</i> , foundered near Burgeo, Nfld., May 11, 1950. Payments to Isaac Mercer, counsel, \$4,096.68 and to A. I. Ross, engineer assessor, \$1,059.50	6,484 91
S.S. <i>Quebec</i> , destroyed by fire near Tadoussac, Que., on August 14, 1950. Payments to G. Lacroix, \$10,796.58 and M. Kieffer, \$2,915.85, counsels	16,184 03

The following is a comparative statement of expenditures by activities:

	1950-51	1949-50
Examination of Masters and Mates	43,521 59	41,166 98
Schools of Navigation	11,704 09	10,889 16
Grants to Schools of Navigation:		
L'Ecole d'Arts et Metiers de Rimouski, Que.	3,500 00	3,500 00
Provincial Department of Education, Vancouver, B.C.	2,700 00	2,700 00
Queens University, Kingston, Ontario	500 00	500 00
Relief of Distressed Seamen	9,845 71	3,120 25
Investigation into wrecks	29,936 00	32,168 58
Registry of Shipping	8,394 28	7,975 00
Payment of Salary and Expenses to Deputy Port Warden—Churchill, Man	1,467 88	1,441 84
Removal of Obstructions	9,131 60	10,157 10
Inspection of Livestock Shipments	2,908 79	2,778 01
Continuous Certificates of Discharge Books	7,670 54	1,791 10
	<u>\$ 131,280 48</u>	<u>\$ 118,188 02</u>

Revenues arising from services provided through the above expenditures amounted to \$33,906.48 and included seamen's fines and forfeitures, \$17,346.61; shipping masters and Canadian Consular Officers' collections, \$3,124.69; examination of masters and mates fees, \$7,136.50; merchant seamen's identity certificates, \$2,502; sales of publications, \$1,159.28.

Transfers from Vote 101, Miscellaneous minor and unforeseen expenses
(Department of Finance)

Compensation to Members of Ships' Crews for loss of effects		
Kazimierz Goclowski (P.C. 212/4244, August 31, 1950)	450 00	
Erwin Kukkonen (P.C. 97/78, January 6, 1951)	49 00	
Expenditures		<u>\$ 499 00</u>

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S., as amended.....\$ 3,842 90

C. Russel McKenzie, and Leon Methot, were paid \$2,672.05 and \$1,170.85, respectively, covering taxed costs of the defendants, The Price Navigation Co., Ltd., and Arthur, Joseph and Cleomen Sauvageau, in connection with the dismissal of action taken by the Department to recover expenses incurred for the removal of the barge *Belail* from the navigation channel of the river St. Lawrence, near Cape Charles, above Quebec City.

Votes 479 and 792 Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
Salaries	316,511 00	319,511 00	316,423 74
Allowances	6,750 00	6,750 00	
Travelling Expenses	59,000 00	56,000 00	48,754 08
Telephones, Telegrams and Postage	9,750 00	9,750 00	8,966 89
Printing, Stationery and Office Equipment	5,750 00	5,750 00	5,140 84
Acquisition of Equipment	1,500 00		
Items under \$5,000		1,500 00	
Sundries	7,519 00	7,519 00	1,641 18
	<u>\$ 406,780 00</u>	<u>\$ 406,780 00</u>	<u>\$ 380,926 73</u>

As at March 31, 1951, there were 95 salaried employees being paid from this vote, of whom 66 were permanent and 29 temporary.

Revenues arising from services provided through the above expenditures amounted to \$162,996.87 and included: steamship inspection annual fees, \$127,002.73; incidental fees, \$28,909.62; engineers' examination fees, \$2,606; payments for the examination of plans and designs, \$4,269.40.

Vote 480 Marine Signal Service

	Estimates	Allotments	Expenditures
Salaries and Wages	106,748 00	106,748 00	104,021 79
Overtime	3,088 00	3,088 00	745 65
Telephones, Telegrams and Postage	34,000 00	34,000 00	31,826 08
Printing, Stationery and Office Equipment	2,100 00	2,100 00	1,990 50
Materials and Supplies	3,500 00	3,500 00	2,425 86
Repairs and Upkeep of Buildings and Works	6,500 00	6,500 00	2,166 75
Sundries	2,707 00	2,707 00	827 04
	<u>\$ 158,643 00</u>	<u>\$ 158,643 00</u>	<u>\$ 144,003 67</u>

This vote was provided for the maintenance and operation of Marine Signal and Reporting Stations established for the purpose of reporting the movements of ships, weather conditions, ice conditions and dangers to navigation generally. The system extends from Saint John, N.B., Halifax, N.S., Cape Race, Nfld., and Strait of Belle Isle up the Gulf and River St. Lawrence, through the Great Lakes to Fort William, Ont.

As at March 31, 1951, there were 56 salaried employees being paid from this vote, of whom 24 were permanent and 32 temporary.

The following is a comparative statement of expenditures by Services:

	1950-51	1949-50
River St. Lawrence Ship Channel	126,635 65	119,147 46
Radio East Coast	17,368 02	16,338 81
	<u>\$ 144,003 67</u>	<u>\$ 135,486 27</u>

Votes 481 and 630 River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital

	Estimates	Allotments	Expenditures
Salaries and Wages	274,344 00	255,944 00	255,630 01
Overtime	9,000 00	1,000 00	752 02
Allowances—Board	48,250 00	45,250 00	44,467 74
Travelling Expenses	4,000 00	4,000 00	3,099 42
Printing, Stationery and Office Equipment	2,000 00	3,000 00	1,563 65
Fuel	66,000 00	61,000 00	59,239 36
Materials and Supplies	32,000 00	38,500 00	35,855 80
Repairs and Upkeep of Equipment	70,000 00	120,900 00	107,559 05
Contract Dredging—Capital	3,430,520 00	3,430,520 00	3,430,519 06
—Maintenance	300,000 00	275,000 00	274,406 25
Sundries	11,463 00	12,463 00	8,811 00
	<u>4,247,577 00</u>	<u>4,247,577 00</u>	<u>4,221,903 36</u>
Less: Amount chargeable to Administration, Maintenance and Operation	628,505 00	628,505 00	609,335 56
	<u>\$3,619,072 00</u>	<u>\$3,619,072 00</u>	<u>\$3,612,567 80</u>

As at March 31, 1951, there were 104 salaried employees being paid from this vote, of whom 45 were permanent and 59 temporary.

A five-year contract on a unit price basis, at an estimated cost of \$14,697,769, was awarded in 1946-47 to Marine Industries, Limited, Montreal, for dredging portions of the bed of the St. Lawrence River. Payments in the current year were \$3,430,519.06 for dredging, and \$274,406.25 for maintenance of channel. Payments to date were \$13,458,766.79.

Vote 482 River St. Lawrence Ship Channel—Operation and Maintenance.....	628,505 00
Expenditures.....	\$ 609,335 56

The expenditures were charged in the first instance to Vote 481 and subsequently transferred as a charge hereto.

Vote 483 To provide towards the construction of an Icebreaking vessel to meet the St. Lawrence and Northern transportation requirements (Estimated cost \$5,000,000)—Capital (Revote \$400,000).....	2,000,000 00
Expenditures.....	\$ 15,981 17

As at March 31, 1951, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 were temporary.

Expenditures on this project to date were \$46,779.41. The contract had not been awarded at the close of the fiscal year.

Vote 484 To provide towards the construction of a Lighthouse Supply and Buoy Vessel for service in the Maritimes (Estimated cost \$1,500,000)—Capital.....	\$ 200,000 00
Expenditures.....	nil

The construction of this vessel has been deferred.

Votes 485 and 631 To provide towards the construction of a service vessel for the Eastern Arctic Patrol (Estimated cost \$3,000,000)—Capital (Revote).....	700,000 00
Expenditures.....	\$ 691,391 98

A contract amounting to \$2,804,156.41 (subject to an escalator clause) was awarded to the Davie Shipbuilding and Repairing Co., Ltd., Lauzon, Que., for the construction of this vessel. Payments in the current year were \$555,187.51 and payments to date, \$2,676,842.89.

German and Milne, Montreal, was paid \$11,920.02 in the current year for supervision of the construction of the vessel and payments to date amount to \$111,486.94.

Canadian Pratt and Whitney Aircraft Co., Ltd., Longueuil, Que., received \$86,647, being the balance due on a helicopter for use in connection with the vessel. Total payments were \$116,193.

As at March 31, 1951, there were 6 temporary salaried employees being paid from this vote. Expenditures on this project to date were \$3,002,430.11.

Vote 486 To provide towards the construction of an auto-ferry vessel for service between Yarmouth, N.S., and the New England States (Estimated cost \$3,000,000), subject to an agreement being entered into on the part of the Province of Nova Scotia for a contribution, upon such terms and conditions as the Governor in Council may determine, up to 50 per cent of the cost of construction but not exceeding \$1,500,000—Capital...	1,000,000 00
Expenditures.....	\$ 16,355 96

Milne, Gilmore and German, Montreal, received \$16,355.96 for the preparation of design plans with specifications for the construction of the vessel.

Vote 793 To provide for the construction of a general service workboat for use at St. John's, Nfld.—Capital.....	38,000 00
Expenditures.....	\$ 215 18

Contract for the construction had not been awarded at the close of the fiscal year.

Vote 794 To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the East Coast (Estimated cost \$1,725,000)—Capital.....	103,000 00
Expenditures.....	\$ 88,183 28

Canadian Vickers Ltd., Montreal, completed a contract amounting to \$1,662,802.25, for the construction of this vessel, and was paid \$87,802.25, which included the final payment.

Total expenditures on this project were \$1,709,766.92.

Vote 795 To provide towards the construction of a Lightship for the port of Saint John, N.B. (Estimated cost \$732,000)—Capital.....	126,000 00
Expenditures.....	\$ 57,492 04

Canadian Vickers Ltd., Montreal, completed a contract amounting to \$647,651.02, for the construction of this vessel and was paid \$54,376.02, which included the final payment.

Total expenditures on this project were \$663,406.44.

Vote 796 To provide for the construction of a general service workboat to be operated out of Parry Sound, Ont., Agency—Capital.....	12,000 00
Expenditures.....	\$ 5,569 16

Northern Shipbuilding and Repair Co., Ltd., Bronte, Ont., completed a contract amounting to \$29,767 for the construction of this vessel and was paid \$4,767, which included the final payment.

Total expenditures on this project were \$31,384.82.

DEPARTMENT OF TRANSPORT

Z-29

Vote 797 To provide towards the construction of a Lighthouse Supply and Buoy Tender Vessel for service at Victoria, B.C. (Estimated cost \$1,100,000)—Capital.....	\$ 100,000 00
Expenditures.....	nil

The construction of this vessel has been deferred.

Vote 798 To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the West Coast (Estimated cost \$1,034,000)—Capital.....	367,000 00
Expenditures.....	\$ 248,921 11

A contract amounting to \$919,060 (subject to an escalator clause) was awarded to Yarrows Limited, Victoria, and subsequently assigned to Burrard Dry Dock Co., Ltd., Vancouver, for the construction of this vessel. Payments in the current year were \$238,960 and payments to date \$898,660.

Expenditures on this project to date were \$915,644.16.

Votes 799 and 632 To provide towards the reconditioning and refitting of vessels for Pacific Ocean Weather Station "P" and the expenses of transporting vessels to station operating base (Estimated cost \$1,835,000)—Capital.....	1,620,000 00
Expenditures.....	\$1,531,614 39

A contract on a cost plus 5 per cent basis was awarded to Marine Industries Ltd., Montreal, for the reconditioning of two vessels to be operated as weatherships in the Pacific Ocean. Payments in the current year were \$1,460,000.

Expenditures on this project to date were \$1,646,614.39.

RAILWAY SERVICE

Votes 487 and 634 Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

	Estimates	Allotments	Expenditures
Salaries	17,340 00	18,060 00	18,060 00
Allotted from Vote 104, Salaries, etc.	750 00	750 00	
	18,090 00	18,810 00	18,060 00
Materials and Supplies	5,100 00	4,380 00	3,489 14
Repairs and Upkeep of Equipment	56,000 00	50,500 00	50,416 15
Sundries	5,560 00	11,060 00	11,040 50
	<u>\$ 84,750 00</u>	<u>\$ 84,750 00</u>	<u>\$ 83,005 79</u>

There are five official railway cars under the jurisdiction of the Department of Transport, two of which are for the use of the Governor General. All expenses in connection with the maintenance and operation of these cars are charged to this appropriation with the exception of commissary supplies provided for other than the Minister of Transport. These supplies are paid for directly by the Departments whose Ministers have used the official railway cars or by the Office of the Governor General.

The cars are hauled free of charge by the railways provided they are attached to regular scheduled trains.

As at March 31, 1951, there were 7 permanent salaried employees being paid from this vote.

Vote 488 Hudson Bay Railway—Construction and Improvements—Capital

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works	35,000 00		
Amery to Churchill—Construction of 4 standard section houses		16,000 00	12,625 78
Track Materials—Rail Anchors		16,000 00	15,714 35
Contingencies		2,000 00	816 90
Engineering and Supervision		1,000 00	
	<u>\$ 35,000 00</u>	<u>\$ 35,000 00</u>	<u>\$ 29,157 03</u>

Payments were made to the Canadian National Railways.

Vote 489 Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1951, not exceeding.....	400,000 00
Expenditures.....	<u>\$ 228,420 44</u>

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and this vote is provided to pay the current operating deficit.

The operating expenditures for the fiscal year amounted to \$2,173,555.65 and the operating revenues totalled \$1,945,135.21, resulting in a deficit of \$228,420.44.

Vote 490 Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Revote \$238,568)

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Construction of Buildings, Works and Structures	354,000 00		
Borden, P.E.I.			
Outside jetty extension		22,175 00	22,174 72
Removal of outer shoal		15,000 00	
Widening existing roadway-paving		3,719 00	3,717 59
Auto ramp		97,502 00	95,914 17
Electrical work		6,683 00	6,198 69
Tormentine, N.B.			
Fire protection		5,000 00	3,705 52
Removal portion old jetty and outside fill		88,444 00	22,931 28
Auto ramp		43,883 00	43,881 68
Lighting railway yard and approaches		9,093 00	9,091 61
Fender strengthening		202 00	181 67
Transfer bridge		8,833 00	8,821 40
Power house		22,351 00	22,293 13
Track work		5,707 00	5,684 60
Paving of roadway		1,268 00	1,268 02
Engineering and supervision		24,140 00	22,831 74
	<u>\$ 354,000 00</u>	<u>\$ 354,000 00</u>	<u>\$ 268,695 82</u>

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for individual projects.

The expenditures represent payment to the Canadian National Railways which had undertaken, on behalf of the Department, the enlargement and improvement of car ferry terminal facilities at Borden, P.E.I. and Cape Tormentine, N.B.

Expenditures on this project to date were \$7,639,929.19.

Vote 491 Strait of Canso—Transportation Improvements and Facilities—Capital (Revote \$200,000)

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works including			
Acquisition of Land	2,000,000 00		
Construction of Bridge and Approaches		1,920,000 00	3,940 69
Purchase of Land		80,000 00	
	<u>\$2,000,000 00</u>	<u>\$2,000,000 00</u>	<u>\$ 3,940 69</u>

This vote was provided for the construction of a Low Level Railway and Highway Bridge across the Strait of Canso, between Cape Breton Island and the Mainland of Nova Scotia, to replace the existing ferry services. The amount was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

P. L. Pratley, Montreal, was awarded a contract in 1949 amounting to \$500,000 for designing and supervising the construction of the proposed bridge. This contract was cancelled in September, 1950. Final settlement resulted in the net payment to the contractor of \$83,689.45; i.e., \$110,000 paid in 1949-50 less refund of \$26,310.55 received in 1950-51.

Vote 492 Canadian Government Railways—Enlargement of Dock and Terminal Facilities at North Sydney, N.S. (Estimated cost \$2,000,000)—Capital..... 1,500,000 00
Expenditures.....\$ 869,610 86

This vote was provided for the enlargement of terminal facilities at North Sydney, N.S., by the construction of a new dock and freight shed with track approaches thereto.

Expenditures on this project to date were \$968,651.79.

The Department of Public Works was entrusted with the supervision of the design and construction of the facilities and incurred expenditures amounting to \$867,634.79, of which O. J. McCulloch & Co., Consulting Engineers, received \$45,919 and T. G. Gorman (N.S.) Ltd., the contractor, \$821,570.88.

Votes 493 and 635 Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1950-51 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1950 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways..... 7,105,323 00
Expenditures.....\$7,105,322 48

Votes 494 and 636 Maritime Freight Rates Act—Amount required to provide for payment from time to time during the fiscal year 1950-51 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in section 9 of the said Act) on all traffic moved during the calendar year 1950 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway..... 1,480,000 00
Expenditures.....\$1,369,235 45

Payments were made as follows: Canada and Gulf Terminal Railway, \$28,520.50; Canadian Pacific Railway including Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company, \$504,920.12; Cumberland Railway and Coal Company, \$39,936.98; Dominion Atlantic Railway, \$316,017.12; Maritime Coal, Railway and Power Company, \$19,919.05; Sydney and Louisburg Railway, \$459,921.68.

Vote 800 To provide towards the construction of an auto-ferry vessel for service between North Sydney, N.S., and Port aux Basques, Nfld.—Capital.....	\$ 300,000 00
Expenditures.....	nil

Contract for the construction of the vessel had not been awarded at the close of the fiscal year.

Vote 801 To reimburse the Canadian National Railway Company for expenditures to be incurred for a special railway maintenance work programme in the Province of Newfoundland	750,000 00
Expenditures.....	\$ 331,728 93

Vote 802 Canadian Government Railways—Repairs to Ogden Point Piers, Victoria, B.C..	43,000 00
Expenditures.....	\$ 26,704 47

Payments were made to the Canadian National Railways.

Vote 637 To provide for payment to the Canadian National Railway Company for expenditures incurred in a survey of properties of the former Temiscouata Railway....	11,758 00
Expenditures.....	\$ 11,758 00

Vote 522 Steep Rock Mines—Subsidy.....	129,066 00
Expenditures.....	\$ 129,065 13

This vote was provided for the cost of assistance to the Canadian National Railways to the extent of 20 cents per gross ton in the reduction of the freight rate between Atikokan and Port Arthur on the first 5,000,000 gross tons of ore shipped from the Steep Rock Iron Mines, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the Government-owned dock at Port Arthur, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

Payment of \$90,345.58, made to the Canadian National Railways, represented the cost of assistance, less an amount of \$38,719.55 due the Government towards amortization. The latter amount was charged hereto and credited to Other Loans and Investments—Miscellaneous, Construction of Dock and Rail Facilities for Steep Rock Iron Mines, Ltd. (see Open Accounts further on in this section).

PENSIONS AND OTHER BENEFITS

Vote 495 Amount required to pay pensions at the rate of \$300 per annum to former pilots: Alphonse Asselin, Raoul Lachance, Adelard Delisle, George Larochelle, Wilhelm Langlois, Arthur Baquet, Auguste Santerre, Jules Lamarre.....	2,400 00
Expenditures.....	\$ 2,400 00

Vote 496 Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1950, to March 31, 1951, the sum of \$30 per month instead of \$20 as fixed by the said Act	15,500 00
Expenditures.....	\$ 14,948 16

This vote was provided to increase the minimum pension allowances from \$20, as fixed by the Act, to \$30 per month for the period January 1 to December 31, 1950, and to authorize the payment of such allowances at the sum of \$30 per month during the period mentioned in the vote.

Annuity to Colonel J. A. Cross.....\$ 4,800 00

Vote 907, Supplementary Estimates, 1948-49, authorized payment from the Consolidated Revenue Fund to Colonel J. A. Cross, former Chief Commissioner, Board of Transport Commissioners, or his legal representatives, of an annuity at the rate of \$4,800, payable monthly, to commence on July 1, 1948, and to continue for a period of five years from that date.

GENERAL

Votes 497 and 803 To provide for the expenses of the Royal Commission on National Transportation

	Estimates	Allotments	Expenditures
Temporary Assistance		14,770 00	14,263 34
Travelling Expenses		29,680 00	26,425 04
Printing, Stationery and Office Equipment		15,500 00	9,735 04
A Professional and Special Services		127,555 00	127,439 70
Sundries		7,040 00	2,086 07
	\$ 194,545 00	\$ 194,545 00	\$ 179,950 09

The Royal Commission on National Transportation was constituted by P.C. 6033, December 29, 1948, under authority of the Inquiries Act, c. 99, R.S., to examine and report upon the matters of economic policy arising out of the operation and maintenance of the national transportation of Canada.

The Commission consists of three members appointed by the Governor in Council as follows: Hon. W. F. A. Turgeon, H. F. Angus and H. A. Innis.

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

As at March 31, 1951, there were 2 salaried employees being paid from this vote, of whom 1 was permanent and 1 temporary. J. L. G. Morisset was receiving a salary at an annual rate of \$5,100 on that date.

A Per diem allowances at the rates quoted were authorized by the Governor in Council for the following members and officers of the Commission (amounts paid are shown in parentheses): H. F. Angus, \$50 (\$6,850); Paul Belcourt, \$25 (\$550); F. M. Covert, \$150 (\$29,250); A. W. Currie, \$25 (\$2,737.50); G. Desmarais, \$100 (\$21,950); G. R. Hunter, \$40 (\$5,000); H. A. Innis, \$50 (\$7,050); W. H. Merritt, \$15 (\$840); W. F. A. Turgeon, \$10 (\$2,880); W. J. Waines, \$35 (\$4,480).

Payments of \$1,000 or over for other professional and special services were made to: L. J. Knowles, rate consultant and adviser, \$16,370.91; P. A. Koller, Economic Adviser, \$2,562.90; McDonald, Currie & Co., Chartered Accountants, \$8,138.75; reporting proceedings and transcript of evidence: F. M. Adamson, \$4,170; R. N. Dickson, \$1,935.95; Verbatim Reporting Service, \$2,714.10.

Travelling expenses of \$500 or over were paid to: H. F. Angus, \$2,568.84; F. M. Covert, \$2,563.75; A. W. Currie, \$1,468.80; G. Desmarais, \$3,158.08; G. R. Hunter, \$2,479.35; H. A. Innis, \$1,347.70; L. J. Knowles, \$3,362.75; P. A. Koller, \$1,106.80; W. H. Merritt, \$513.70; J. L. G. Morisset, \$791.45 (of which \$621.55 was paid from Vote 523); A. Perron, \$888.25; W. F. A. Turgeon, \$3,146.87; W. J. Waines, \$1,994.30.

Expenditures to date were \$465,449.93. Revenues arising from the sale of transcript of evidence were \$40,105.50 in the current year and \$82,479.34 to date.

Vote 633 To provide for reimbursement of the Department of Transport Stores Account
of the value of stores destroyed or damaged beyond repair in 1950..... 31,764 00
Expenditures.....\$ 31,763 53

This vote was provided to authorize the write-off from the Department of Transport Stores Account, in accordance with Section 8 of the Department of Transport Stores Act, c. 28, 1937, as amended, of the value of materials lost (a) in a fire at the Marine Depot, Quebec City, on March 17, 1950, \$31,458.28, and (b) by flooding in the basement of the Meteorological Stores Depot, Toronto, on August 17, 1950, \$305.25.

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....\$ 14,684 00

AIR SERVICES

Votes 498 and 638 Air Service Administration

	Estimates	Allotments	Expenditures
Salaries	168,570 00	173,775 11	173,775 11
Allotted from Vote 104, Salaries, etc.	27,715 00	27,715 00	13,276 35
	<u>196,285 00</u>	<u>201,490 11</u>	<u>187,051 46</u>
Allowances	2,200 00	2,199 96	2,199 96
Travelling Expenses	16,000 00	12,770 54	12,770 54
Telephones, Telegrams and Postage	5,800 00	6,125 25	6,125 25
Printing, Stationery and Office Equipment	4,600 00	7,901 44	7,901 44
Materials and Supplies	2,900 00	1,355 15	1,355 15
Express, Freight and Cartage	1,500 00	186 34	186 34
Sundries	3,320 00	576 21	576 21
	<u>\$ 232,605 00</u>	<u>\$ 232,605 00</u>	<u>\$ 218,166 35</u>

As at March 31, 1951, there were 77 salaried employees being paid from this vote, of whom 26 were permanent and 51 temporary.

The following is a comparative statement of expenditures by Districts:

	1950-51	1949-50
Headquarters—Administration	43,000 63	35,431 86
Districts:		
Moncton	38,827 08	25,348 26
Montreal	31,834 46	25,732 89
Toronto	23,871 07	21,149 11
Winnipeg	22,941 10	20,394 26
Edmonton	29,753 74	20,677 88
Vancouver	27,938 27	18,479 17
	<u>\$ 218,166 35</u>	<u>\$ 167,213 43</u>

Civil Aviation Division

Vote 499 Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder

	Estimates	Allotments	Expenditures
Salaries and Wages	491,231 00	503,399 08	503,399 08
Allotted from Vote 104, Salaries, etc.	13,500 00	13,500 00	
	<u>504,731 00</u>	<u>516,899 08</u>	<u>503,399 08</u>
Travelling Expenses	56,450 00	56,222 39	56,222 39
Telephones, Telegrams and Postage	10,300 00	9,206 05	9,206 05
Printing, Stationery and Office Equipment	32,575 00	38,551 24	38,551 24
Materials and Supplies	50,000 00	44,946 24	44,946 24
Express, Freight and Cartage	2,000 00	1,234 38	1,234 38
Repairs and Upkeep of Equipment	24,000 00	8,758 91	4,642 47
Sundries	10,100 00	14,337 71	14,337 71
	<u>\$ 690,156 00</u>	<u>\$ 690,156 00</u>	<u>\$ 672,539 56</u>

As at March 31, 1951, there were 178 salaried employees being paid from this vote, of whom 69 were permanent and 109 temporary.

The following is a statement of expenditures by Districts:

	1950-51	1949-50
Headquarters—Administration	338,405 23	320,835 90
Districts:		
Moncton	33,376 57	33,573 37
Montreal	59,711 46	61,761 06
Toronto	88,368 70	83,043 98
Winnipeg	47,951 82	43,344 31
Edmonton	47,713 05	49,193 19
Vancouver	57,012 73	56,058 47
	<u>\$ 672,539 56</u>	<u>\$ 647,810 28</u>

Revenues arising from services provided through the above expenditures amounted to \$9,769 and included: private air pilots' certificates, \$3,995; aircraft registration certificates, \$3,586; airworthiness certificates, \$815; airport licences, \$580; and fines, \$793.

Votes 500 and 804 Airways and Airports—Construction and Improvements, including Radio facilities; and to authorize commitments against future years in the amount of \$421,000—Capital

	Estimates	Allotments	Expenditures
Salaries	530,240 00	535,240 00	525,290 26
Acquisition or Construction of Buildings and Works, including Acquisition of Land:			
Field Services	7,086,100 00		
Moncton District			
Gander, Nfld.—			
Supply of materials and laying steam return mains underground		40,000 00	37,483 29
Additional clearing of townsite area		20,000 00	6,218 05
Convert barrack block into apartments—Building No. 164		60,000 00	47,950 48
Installation of drainage and duct system for lights on one runway including lighting		145,000 00	7,155 32
Extension of water and sewer services to the townsite		35,000 00	
Construction of five duplex homes, first stage townsite development		100,000 00	15,222 10
Alterations to terminal restaurant		10,000 00	6,023 00
Torbay, Nfld.—			
Construct control tower and related facilities		28,000 00	
Charlottetown, P.E.I.—			
Repairs to runway and drainage system		30,450 00	30,098 81
Contract: County Construction Co. Ltd., \$29,387.60; payment in full.			
Sydney, N.S.—			
Reinforce and extend runway 7-25 to 7,000 ft. by 200 ft. including lighting		301,600 00	299,561 87
Contract (1949-50): Rayner Construction Ltd., \$465,313.78; payments, including final payment, \$228,451.78.			
Materials purchased for the contractor: Cables, Conduits and Fittings Ltd., cable, \$5,027.30; Canada Cement Co. Ltd., portland cement, \$14,052.50; Imperial Oil Ltd., primer seal and penetration asphalt, \$33,835.09.			

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	Estimates	Allotments	Expenditures
Moncton District—Concluded			
Fredericton, N.B.—			
Construction of second hard surface runway 9-27 including drainage		427,400 00	361,999 92
Contract: Diamond Construction Co. Ltd., \$269,532.34; payment in full.			
Materials purchased for the contractor: British American Oil Co. Ltd., primer seal and penetration asphalt, \$24,518.34; Canada Cement Co. Ltd., portland cement, \$10,304.70; Canada Wire and Cable Co. Ltd., cable, \$5,503.08; Northern Electric Co. Ltd., cable, \$5,809.51.			
Construction of hard surface runway 15-33 connecting taxi-way, apron and drainage		10,000 00	5,697 74
Contract (1949-50) (in respect of the 2 projects above): Diamond Construction Co. Ltd., \$245,431.30; payments, including final payment, \$28,112.35.			
Moncton, N.B.—			
Replace wood-stave water pipe line for fire protection		5,600 00	5,454 28
Contract: Bay Construction Ltd., \$8,424.28; payments, including final payment, \$5,454.28.			
Alterations to Clark-Ruse Hangar		7,000 00	6,833 75
Provision of terminal facilities		90,000 00	24,310 45
Saint John, N.B.—			
Construction of NE-SW runway including lighting		269,550 00	232,432 74
Construction of SE-NW runway to 5500 ft. by 200 ft. including taxi strip and entrance road		546,900 00	358,844 40
Contract: Municipal Spraying and Contracting Ltd., \$580,000; payments, \$294,643.82.			
Materials purchased for contractor: Canada Cement Co., Ltd., portland cement, \$6,639.38; Imperial Oil Ltd., asphalt, \$17,907.60.			
Contract (1948-49) (in respect of the 2 items above): Municipal Spraying and Contracting Ltd., \$746,231.91; payments, including final payment, \$237,896.95.			
Materials purchased for the contractor: Imperial Oil Ltd., asphalt, \$20,848.26.			
Items under \$5,000		17,500 00	4,047 54
		2,144,000 00	1,449,333 74
Montreal District			
Goose, Labrador—			
Major repairs to passenger waiting room		10,000 00	
Construction of collection chamber and sewage force main		10,000 00	10,000 00
Construction of staff dwellings for airport personnel		20,000 00	20,000 00
Contract (1948-49) (in respect of the 2 items above): cost plus fixed fee of \$21,075; Terminal Construction Co., Ltd., \$542,875; payments, \$109,292.53, of which \$29,292.53 was paid from Vote 513, and \$50,000 paid from Department of National Revenue, Vote 261; payments to date, \$514,616.81.			
Concrete remainder of ramp area adjoining the west side of hangar No. 1		21,000 00	8,312 70
Contract: Terminal Construction Co., Ltd., \$20,000; payments, \$7,329.44.			
Install low intensity approach lights leading to the threshold of runway 5-23		11,500 00*	
Extension on equipment garage		20,000 00	

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

DEPARTMENT OF TRANSPORT

Z-37

	Estimates	Allotments	Expenditures
Montreal District—Concluded			
Baie Comeau, Que.—			
Construction of hard surface runway 4000 ft. by 150 ft. including drainage and runway lighting ..		105,000 00	73,096 98
Contract: North Shore Construction Co., Ltd., \$223,518.75; payments, \$57,909.24.			
Megantic, Que.—			
Improvements to landing strip including drainage..		6,000 00	4,304 50
Montreal, Que.—			
Installation of standard lighting on Approach 19..		5,000 00	3,579 79
Repairs to hangar No. 6		10,000 00	
Alterations to sewage lift station		5,000 00	
Reconstruction and strengthening of runway 10-28 for North Star operations		680,150 00	625,556 46
Contract: The Highway Paving Co. Ltd., \$512,349.23; payment in full.			
Materials purchased for the contractor: The British American Oil Co., Ltd., primer seal and penetration asphalt, \$69,265.06.			
Sundry repairs to buildings		7,500 00	7,225 08
Extension to 2nd floor of domestic Administration Building		101,000 00	45,752 60
Contract for construction of inbound trans-border passenger unit extension to the Administration Building (lump sum): Quemont Construction Incorporated, \$25,986.11; payment in full.			
Contract for alterations and additions to Administration Building (lump sum): Quemont Construction Incorporated, \$64,000; payments, \$18,432.			
Alterations to, and enlarge hangar No. 4 to accommodate aircraft of the Stratocruiser type		40,000 00	30,959 19
Contract (lump sum): J. L. E. Price and Co., Ltd., \$30,700.39; payment in full.			
Quebec, Que.—			
Installation of power plant and building		25,000 00*	
Seven Islands, Que.—			
Resurfacing of runways		429,000 00	426,728 52
Contract: H. J. O'Connell Ltd., \$244,076.34; payment in full.			
Materials purchased for the contractor: Harrisons and Crosfield (Canada) Ltd., penetration asphalt, \$136,167.75; Imperial Oil Ltd., primer, \$39,629.38.			
Items under \$5,000		20,700 00	17,642 18
Contract (1949-50) in respect of Cartierville Airport (lump sum): J. L. E. Price & Co., Ltd., \$5,513; payments, including final payment, \$2,513.			
		1,526,850 00	1,273,158 00
Toronto District			
Earlton, Ont.—			
Replace runway lighting		18,000 00	2,055 22
Gore Bay, Ont.—			
Construction of emergency power plant including diesel equipment		23,000 00	9 12
Kapuskasing, Ont.—			
Surface treatment of runways and taxi strips including additional drainage		15,000 00	10,935 00
London, Ont.—			
Surface treatment of runways and additional drainage		18,000 00	12,588 83
Surfacing of aircraft parking areas		19,500 00	16,563 74
Contract: Towland Construction Co., Ltd., \$13,121.02; payment in full.			

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Toronto District— <i>Concluded</i>			
Ottawa, Ont.—			
Completion of repairs to hangars, 1, 2 and 4		10,500 00	10,402 14
Contract (1949-50) cost plus fixed fee of \$3,030: A. F. Byers Construction Co., Ltd., \$36,975.94; payments, including final payment, \$19,402.14, of which \$9,000 was paid from Department of National Defence, Vote 202.			
Improvements to drainage outlet		500 00	329 71
Relocate surplus R.C.A.F. buildings to provide living accommodation for Air Services personnel		4,500 00	4,317 39
Toronto, Ont.—			
Lengthening, strengthening and widening of runway 5-23 for North Star operation, including lighting		945,200 00	931,678 52
Extension of aircraft parking apron and construc- tion of car parking facilities		84,000 00	83,416 13
Contract (in respect of the 2 items above): Arm- strong Brothers Construction, \$864,132.97; pay- ment in full.			
Materials purchased for the contractor:			
Armco Drainage and Metal Products of Canada Ltd., pipe, \$5,653.25; British American Oil Co., Ltd., primer penetration asphalt, \$32,861.32; Canada Cement Co., Ltd., portland cement, \$66,179.90; Cables, Conduits and Fittings, Ltd., cables, \$5,702.40.			
Flood lighting automobile parking area		5,000 00	
Conversion from 25 to 60 cycles		9,000 00	1,778 11
Waterloo-Wellington, Ont.—			
Construction of hard surface runway 3,700 ft. by 150 ft.		13,500 00	7,986 76
Contract (1949-50): Johnson Brothers Co., Ltd., \$198,680.59; payments, including final payment, \$3,504.88.			
Construction of new runway 3,700 ft. by 150 ft. ..		295,000 00	270,526 81
Contract: Storms Contracting Co., Ltd., \$238,253.19; payment in full.			
Materials purchased for the contractor:			
Canada Cement Co., Ltd., portland cement, \$6,329.84; Imperial Oil Ltd., primer seal and penetration asphalt, \$18,420.83.			
Windsor, Ont.—			
Purchase and installation of standby power plant and revisions to power distribution system		27,000 00	4,215 88
Repairs to hangar No. 1		10,500 00	8,650 72
Contract, cost plus fixed fee of \$900: A. F. Byers Construction Co., Ltd., \$8,650.72; payment in full.			
Items under \$5,000		18,500 00	11,903 74
		1,516,700 00	1,377,357 82
Winnipeg District			
Armstrong, Ont.—			
Surface treatment of runways		13,000 00	12,076 87
Contract: Roads Resurfacing Co., Ltd., \$7,759; pay- ment in full.			
Repairs to hangar roof		5,000 00*	
Fort William (Lakehead), Ont.—			
Improvements to drainage outlet system		15,000 00	9,364 51
Contract (1949-50): Thunder Bay Harbour Improve- ments Ltd., \$10,948.20; payments, including final payment, \$4,624.80.			
Construction of building and supply and installation of standby power plant		32,000 00	1,480 60

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	Estimates	Allotments	Expenditures
Winnipeg District—Concluded			
Fort William (Lakehead), Ont.—Concluded			
Renewal of hangar trusses		12,000 00	8,055 50
Contract, cost plus fixed fee of \$900; A. F. Byers Construction Co., Ltd., \$12,000; payments \$8,055.50.			
Brandon, Man.—			
Surface sealing of runways and taxiways		20,000 00	11,899 21
Contract (1948-49): Maple Leaf Construction Ltd., \$60,861.67; payments, including final payment, \$6,856.99.			
The Pas, Man.—			
Construction of 2 staff dwellings for airport maintenance personnel		32,000 00*	
Alterations to water supply system		2,500 00	533 07
Winnipeg, Man.—			
Renew trusses and repair hangar		17,500 00	11,526 21
Contract, cost plus fixed fee of \$1,460; A. F. Byers Construction Co., Ltd., \$11,526.21; payment in full.			
Dafoe, Sask.—			
Construction of two staff dwellings for aerodrome keeper and maintenance personnel		32,000 00	25,115 43
Contract: Bird Construction Co. Ltd., \$31,000; payments, \$24,817.74.			
Moose Jaw, Sask.—			
Install low intensity approach lighting one runway		11,000 00	3,267 61
North Battleford, Sask.—			
Runway repairs		23,000 00	14,400 44
Contract: T. J. Pounder and Company Ltd., \$22,000; payments, \$14,400.44.			
Regina, Sask.—			
Repairs to runways and taxiways		28,000 00	4,162 44
Saskatoon, Sask.—			
Reconstruction of taxiway and parking apron		127,200 00	114,210 77
Contract (1949-50): Brabant Brothers Limited, \$215,000; payments, \$115,206.29 (including \$27,735.12 paid from Department of National Defence Vote 202); to date, \$127,735.12.			
Materials purchased for the contractor:			
Armco Drainage and Metal Products of Canada Ltd., pipe and gratings, \$8,527.39; Canada Cement Co., Ltd., portland cement, \$48,422.96, paid from Department of National Defence, Vote 202.			
Surface treatment of runways		20,000 00	14,182 63
Contract: Brabant Brothers Limited, \$7,359.96; payment in full.			
Materials purchased for the contractor: Canadian Bitumuls Co., Ltd., emulsified asphalt, \$6,322.67.			
Renewal of trusses and repairs to hangars		14,300 00	9,021 40
Contract, cost plus fixed fee of \$900; A. F. Byers Construction Co., Ltd., \$9,021.40; payment in full.			
Swift Current, Sask.—			
Installation of heating system in equipment building		6,000 00*	
Revisions to runway lighting		4,900 00	2,761 56
Yorkton, Sask.—			
Surface sealing of runways, taxi strips and repairs .		24,000 00	15,424 64
Contract: T. J. Pounder and Company Ltd., \$23,000; payments, \$15,424.64.			
Provision of new heating system		6,000 00*	
Items under \$5,000		20,800 00	14,032 72
		466,200 00	271,515 61

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	Estimates	Allotments	Expenditures
Edmonton District			
Calgary, Alta.—			
Construction of entrance road to new administration building		10,000 00*	
Construction of E-W runway including lighting ..		26,500 00	12,126 34
Surface treatment of runways 11-29 and 2-20		15,000 00	2,083 54
Cowley, Alta.—			
Additions to garage, construction of fence and additional roads and drainage		10,000 00*	
Edmonton, Alta.—			
Construction of 3 staff dwellings for Air Services personnel		11,600 00	11,361 75
Embarras, Alta.—			
Construction of 1 staff dwelling for aerodrome keeper		11,000 00	10,869 91
Installation of diesel electric plants and construction of a power house		18,500 00	16,219 60
Construction of combined single men's quarters and mess		15,500 00	12,697 84
Fort McMurray, Alta.—			
Improvements to landing strip		7,000 00	4,828 95
Provision of water supply, treatment and distribution for airport buildings		7,000 00	766 84
Construction of 1 staff dwelling		20,000 00	16,342 44
Install heating unit for 2 Quonset huts used as garage and repair shops		7,000 00*	
Lac La Biche, Alta.—			
Construction of equipment buildings		22,800 00	19,953 59
Contract (1949-50): Alberta Construction Co., \$70,466.25; payments, including final payment, \$18,190.66.			
Lethbridge, Alta.—			
Land purchase settlement, etc.		22,000 00	7,993 35
Frederick Alexander received \$6,559.62 for land.			
Reconditioning runways including additional airport drainage, seeding and fertilizing		30,000 00	28,900 82
Contract: General Construction Company (Alberta) Ltd., \$27,499.50; payment in full.			
Medicine Hat, Alta.—			
Construction and extension to runway for D.C.3 operation		10,000 00	2,681 15
Contract (1949-50): Standard Gravel and Surfacing Co., Ltd., \$73,174.17; payments, including final payment, \$2,075.89.			
Completion of lighting on taxi-way		7,000 00	2,004 98
Whitehorse, Y.T.—			
Construction of water main, asphalt road, improvements to heating system and street lighting		5,000 00	4,131 60
Re-roof hangar		17,000 00	6,234 79
Contract, lump sum: Barr and Anderson (Interior) Ltd., \$17,000; payments, \$6,234.79.			
Aklavik, N.W.T.—			
Runway construction		15,000 00*	
Fort Resolution, N.W.T.—			
Completion of water supply and distribution system		10,000 00	3,514 64
Improvements to landing strip		500 00	167 82
Construction of 1 staff dwelling for airport manager		19,000 00	14,851 61
Installation of 2 reconditioned diesel electric plants		6,500 00	5,959 75
Construction of building for power plant		10,000 00	10,000 00
Construction of equipment building and combined single men's quarters and mess		55,000 00	52,299 96

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

DEPARTMENT OF TRANSPORT

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	Estimates	Allotments	Expenditures
Edmonton District—Concluded			
Fort Smith, N.W.T.—			
Completion of 1 staff dwelling for Air Services personnel	7,000 00		4,168 72
Acquisition of Canadian Pacific Airlines staff house	10,000 00		9,987 27
Repairs to heating facilities and equipment	4,800 00		3,042 42
Installation of standard runway lighting	12,000 00*		
Hay River, N.W.T.—			
Improvements to landing strip	7,000 00		3,506 22
Construction of 2 staff dwellings	50,600 00		45,242 72
Provision of water supply	8,000 00*		
Construction of 3 car garage	6,400 00		5,740 85
Norman Wells, N.W.T.—			
Acquisition of Canadian Pacific Airlines staff house	10,000 00		9,988 06
Yellowknife, N.W.T.—			
Construction of N-S hard surface runway	4,500 00		583 89
Complete construction of 5 staff dwellings, including general improvements	6,500 00		6,279 33
Installation of lighting on runway landing strip and taxiway	11,500 00		9,411 60
Items under \$5,000	21,100 00		15,767 30
	548,300 00		360,709 65
Vancouver District			
Comox, B.C.—			
Paint buildings	5,000 00		4,280 39
Patricia Bay, B.C.—			
Construction and diversion of airport road	27,000 00		26,415 98
Contract (1949-50): Premier Construction Co., Ltd., \$31,753.38; payments, including final payment, \$22,690.70.			
Fencing of terminal area	5,200 00		2,186 13
Contract: Premier Construction Co., Ltd., \$8,600; payments, \$3,952.80, of which \$2,258.80 was paid from Department of National Defence, Vote 202.			
Port Hardy, B.C.—			
Renew old wood stave water pipe line	31,000 00		28,171 60
Contract: Upper Fraser Valley Construction Co., Ltd., \$23,716.01; payment in full.			
Installation of approach lighting on N.W.-S.E. runway	13,000 00		7,644 75
Airport road	8,000 00		8,000 00
Prince George, B.C.—			
Conversion of surplus R.C.A.F. barracks and improvements to existing buildings	4,500 00*		
Installation of standard approach lighting on approach 14	12,000 00		7,717 49
Repairs to airport buildings	5,000 00		1,110 00
Provision of heating facilities	4,000 00		3,300 00
Quesnel, B.C.—			
Installation of drainage system for runways	1,200 00		1,056 88
Additional runway drainage	32,500 00		31,547 27
Contract: Premier Construction Co., Ltd., \$30,063.90; payment in full.			
Installation of standard approach lighting on approach 30	13,000 00*		
Installation of obstruction lights on approach 30 ..	5,000 00		1,070 64
Construction of 1 staff dwelling for aerodrome keeper ..	11,200 00		9,284 75
Contract: Malmquist and Vanpel, \$9,284.75; payment in full.			

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	Estimates	Allotments	Expenditures
Vancouver District—Concluded			
Sandspit, B.C.—			
Construction of power house		22,000 00	
Construction of 2 staff dwellings		15,000 00	14,907 45
Contract (1949-50), lump sum: Fraser Valley Builders Ltd., \$45,837.17; payments, including final payment, \$28,989.97, including \$14,964.79 paid from Telecommunication Services (see further on in this vote).			
Construction of administration building		71,000 00	30,764 35
Contract: Hanssen Construction Co., Ltd., \$70,000; payments, \$29,786.85.			
Vancouver, B.C.—			
Widening of taxiway including lighting		2,100 00	2,072 87
Items under \$5,000		31,400 00	22,180 63
		319,100 00	201,711 18
General			
Reconnaissance, engineering, investigations, surveys, etc.		180,000 00	133,457 50
Repair and recondition 13 diesel electric plants		20,000 00	
		200,000 00	133,457 50
Total Field Services	7,086,100 00	6,721,150 00	5,067,243 50
Telecommunications Services	1,917,100 00		
Moncton District			
Gander, Nfld.—			
Construction of Instrument Landing System on runway 9		40,000 00	16,130 33
Improvements to communication facilities		100,000 00	69,658 21
Torbay, Nfld.—			
Construction of Instrument Landing System on runway 17		88,000 00	43,157 03
Contract for construction of buildings and related works for instrument landing facilities: Henry J. Thomas and Son, \$16,164.33; payment in full.			
Contract for construction of roads for servicing telecommunication facilities: Concrete Products (Newfoundland) Ltd., \$20,146.22; payment in full.			
Sydney, N.S.—			
Completion of Instrument Landing System on runway 19		4,000 00	1,608 68
Construction of Instrument Landing System on runway 7		13,000 00	6,927 30
Contract, lump sum: J. W. Stephens Ltd., \$6,008.95; payment in full.			
Fredericton, N.B.—			
Construction of radio range station		52,000 00	21,885 63
Contract: Diamond Construction Co., Ltd., \$31,000; payments, \$14,940.			
Items under \$5,000		10,000 00	6,708 57
		307,000 00	166,075 75
Montreal District			
Goose, Labrador—			
Improvements to communication facilities		58,000 00	28,219 33
Additions to Aeronautical Radio Canada facilities..		6,500 00*	
Montreal, Que.—			
Improvements to communication facilities		8,000 00	4,502 27
Items under \$5,000		10,000 00	5,242 51
		82,500 00	37,964 11

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

DEPARTMENT OF TRANSPORT

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	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Toronto District			
Nakina, Ont.—			
Construction of one dwelling		16,000 00	11,401 90
Contract: Melville Forbes, \$16,000; payments, \$11,385.90.			
Pagwa, Ont.—			
Completion of 3 dwellings, power house and water supply		18,000 00	15,312 23
Contract (1949-50), lump sum: Melville Forbes, \$32,000; payments, \$14,551.68; to date, \$27,704.87.			
Toronto, Ont.—			
Construction of remote receiver station		3,000 00	441 22
Construction of Instrument Landing System on runway 10		25,000 00	23,716 43
Contract: McKay-Cocker Construction Ltd., \$9,748.90; payment in full.			
Windsor, Ont.—			
Completion of Instrument Landing System con- struction		17,000 00	9,157 34
Contract (1949-50): Sterling Construction Co., Ltd., \$18,055.14; payments, including final payment, \$2,478.62.			
Construction of building for transmitter standby power plant	6,000 00		41 47
Items under \$5,000	15,000 00		7,348 79
	100,000 00		67,419 38
Winnipeg District			
Graham, Ont.—			
Construction of radio range building		15,000 00	9,966 52
Contract, lump sum: Bilodeau and Heath Co., Ltd., \$7,411.53; payment in full.			
Kenora, Ont.—			
Construction of 1 dwelling and enlarge water supply Contract: Haequiol's, \$15,946.68; payment in full.		21,000 00	17,640 07
Churchill, Man.—			
Construction of 2 apartments and range building ..		21,000 00	20,571 65
Reconstruction of power and control facilities		22,000 00	21,000 00
Construction of walk-in refrigerator		6,000 00	5,602 12
Broadview, Sask.—			
Construction of 1 dwelling, garage and miscellaneous improvements		27,000 00	23,589 01
Contract: Bird Construction Co., Ltd., \$23,430.51; payment in full.			
Moose Jaw, Sask.—			
Construction of radio beacon		6,000 00	5,045 23
Contract (1949-50): Harvey Lunam Construction Co., \$5,734.58; payments, including final payment, \$2,742.76.			
Prince Albert, Sask.—			
Construction of radio beacon		5,000 00	4,031 56
Contract (1949-50): Harvey Lunam Construction Co., \$5,622.25; payments, including final payment, \$2,611.53.			
Coral Harbour, N.W.T.—			
Construction of Radio-Meteo Building		13,000 00	10,837 02
Items under \$5,000		21,000 00	13,988 98
		157,000 00	132,272 16

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	Estimates	Allotments	Expenditures
Edmonton District			
Alexo, Alta.—			
Construction of radio range and associated facilities		172,000 00	18,400 86
Edmonton, Alta.—			
Completion of Instrument Landing System construction		19,000 00	17,616 33
Contract (1949-50): Yukon Construction Company, \$22,782.90; payments, including final payment, \$10,713.05.			
Penhold, Alta.—			
Reconstruction and rerouting of power and control lines		8,500 00*	
Reconstruct portion of road to range station		6,000 00	
Turner Valley, Alta.—			
Construction of radio beacon		18,000 00	10,911 88
Contract (1949-50): Hornstrom Brothers, \$5,985.48; payments, including final payment, \$4,755.36.			
Fort Nelson, B.C.—			
Completion of four dwellings and construction of two additional dwellings		27,000 00	26,234 31
Fort St. John, B.C.—			
Construct 5 houses and convert barracks to 3 apartments		120,500 00	87,917 56
Contract, cost plus fixed fee of \$800: Yukon Construction Company, \$22,905.05; payment in full.			
Teslin, Y.T.—			
Construction of 5 houses		74,000 00	64,191 37
Contract, cost plus fixed fee of \$2,970: Yukon Construction Company, \$70,000; payments, \$63,503.82.			
Whitehorse, Y.T.—			
Construction of 4 houses and 1 apartment		66,000 00	63,119 92
Contract (1949-50): Northern Construction Company and J. W. Stewart Limited, \$90,837.90; payments, including final payment, \$62,433.90.			
Yellowknife, N.W.T.—			
Improvements to dwellings, roads and power lines		7,000 00	6,733 47
Items under \$5,000		18,100 00	11,243 63
		536,100 00	306,369 33
Vancouver District			
Dog Creek, B.C.—			
Relocate road to range station		8,000 00	2,086 50
Donald, B.C.—			
Construction of high power low frequency beacon and associated facilities		141,000 00	3,106 16
Kimberley, B.C.—			
Improve road to range and construct road to fan marker		16,000 00	15,498 43
Contract (1949-50): A. G. Bayes, \$16,645.93; payments, including final payment, \$15,498.43.			
Construct 4 dwellings and water storage tank		60,000 00	56,368 71
Contract (1949-50): Robert Nelson Contracting Company, \$66,750.00; payments, \$50,290.22; to date, \$64,585.55.			
Mount Hayes, B.C.—			
Construct emergency power supply		7,000 00	5,082 71
Patricia Bay, B.C.—			
Construct Instrument Landing System on one runway		17,000 00	2,016 95

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Vancouver District—Concluded			
Princeton, B.C.—			
Construct 6 dwellings		81,000 00	71,767 27
Contract (1949-50): Richmond Construction Co., \$77,759.47; payments, including final payment, \$68,331.07.			
Revelstoke, B.C.—			
Construction of low frequency beacon and associated facilities		80,000 00	2,962 42
Sandspit, B.C.—			
Completion of remote transmitter station		30,500 00	27,364 39
Contract: Fraser Valley Builders Ltd., (for details see Field Services above in this vote).			
Vancouver, B.C.—			
Completion of remote receiver station		12,500 00	11,707 76
Contract (1949-50): Hanssen Construction Co., Ltd., \$7,605.24; payments, including final payment, \$3,780.75.			
Improvements to communication facilities		8,500 00	6,727 55
Vernon, B.C.—			
Construction of radio range and associated facilities		83,000 00	1,760 91
Items under \$5,000		17,000 00	9,719 31
		561,500 00	216,169 07
General			
Ottawa Experimental Construction		22,000 00	15,496 09
Total Telecommunications Services	1,917,100 00	1,786,100 00	941,765 89
Acquisition of Equipment			
Field Services	292,900 00		
Moncton District			
General—			
Acquisition of Lockheed 10-A aircraft		25,000 00	25,000 00
Charlottetown, P.E.I.—			
5 ton truck and plow, four wheel drive type		13,100 00	12,720 00
Sydney, N.S.—			
5 ton truck and plow, four wheel drive type		13,100 00	12,720 00
Yarmouth, N.S.—			
5 ton truck and plow, four wheel drive type		13,100 00	12,720 00
Moncton, N.B.—			
5 ton truck and plow, four wheel drive type		13,100 00	12,720 00
Items under \$5,000		19,900 00	16,078 89
		97,300 00	91,958 89
Montreal District			
Goose, Labrador—			
School-type bus		6,000 00	5,945 44
Items under \$5,000		24,400 00	15,473 97
		30,400 00	21,419 41
Toronto District			
Gore Bay, Ont.—			
50 horse power crawler tractor and angle dozer ..		11,300 00	11,098 30
London, Ont.—			
Acquisition of motor grader		18,000 00	15,639 30
North Bay, Ont.—			
50 horse power crawler tractor and angle dozer ..		10,800 00	10,598 30
Porquis Junction, Ont.—			
Crawler type tractor		11,000 00	9,333 00
Items under \$5,000		37,800 00	32,540 72
		88,900 00	79,209 62

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Winnipeg District			
Items under \$5,000		20,850 00	18,059 80
Edmonton District			
General—			
De Havilland Beaver Aircraft		35,000 00*	
Le Tourneau carry-all equipped with rear power control unit		8,500 00*	
Lethbridge, Alta.—			
Replacement of equipment destroyed by fire		79,500 00	78,871 92
Items under \$5,000		29,750 00	24,649 38
		152,750 00	103,521 30
Vancouver District			
Comox, B.C.—			
Crash tender		583 00	583 00
Dog Creek, B.C.—			
5 ton truck and plow, four wheel drive type		13,800 00	13,425 00
Port Hardy, B.C.—			
5 ton truck and plow, four wheel drive type		11,400 00	11,040 00
Prince George, B.C.—			
5 ton truck and plow, four wheel drive type		13,700 00	13,275 00
Princeton, B.C.—			
5 ton truck and plow, four wheel drive type		11,400 00	11,040 00
Quesnel, B.C.—			
5 ton truck and plow, four wheel drive type		12,500 00	11,190 00
Sandspit, B.C.—			
Crash tender		512 45	512 45
Smithers, B.C.—			
Crash tender		533 38	533 38
Items under \$5,000		28,200 00	23,941 70
		92,623 83	85,540 53
General			
Acquisition of crash fire trucks		14,821 17	11,318 58
Acquisition of two Beechcraft D.18-S twin engine aircraft		239,000 00	216,984 33
Items under \$5,000		5,200 00	4,787 28
		259,021 17	233,090 19
Total Field Services	292,900 00	741,850 00	632,799 74
Telecommunications Services	505,000 00		
Moncton District			
Gander, Nfld.—			
Acquisition of transmitting and frequency shift equipment		17,000 00	11,892 90
Items under \$5,000		1,400 00	1,162 74
		18,400 00	13,055 64
Montreal District			
Items under \$5,000		8,100 00	6,136 48
Toronto District			
General—			
Acquisition of dwelling furniture		10,000 00	7,289 42
Winnipeg District			
General—			
Acquisition of dwelling furniture		10,000 00	7,123 18

NOTE.—Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount. An asterisk indicates that the project has been deferred.

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Edmonton District			
General—			
Acquisition of dwelling furniture		18,000 00	10,531 33
Vancouver District			
General—			
Acquisition of dwelling furniture		20,000 00	18,067 49
General			
Acquisition of instrument landing system equipment		149,000 00	49,627 21
Acquisition of motor vehicles		24,000 00	16,773 42
Acquisition of apparatus required for servicing departmental aircraft radio equipment		27,000 00	25,734 27
Acquisition of test equipment		35,000 00	27,271 99
Acquisition of very high frequency receivers and transmitters for range stations and control towers ..		97,500 00	47,783 89
Acquisition of high frequency communication transmitters		70,000 00	68,558 88
Acquisition of standby power plants for airport traffic control transmitters		30,000 00	27,635 15
Acquisition of receiver switching panels		50,000 00	48,931 76
*		482,500 00	312,316 57
Total Telecommunications Services	505,000 00	567,000 00	374,520 11
Sundries	200,000 00	200,000 00	187,703 61
	<u>\$ 10,531,340 00</u>	<u>\$ 10,531,340 00</u>	<u>\$ 7,729,323 11</u>

As at March 31, 1951, there were 177 salaried employees being paid from this vote, of whom 35 were permanent and 142 temporary.

An advance of \$70 for travelling expenses was made in 1950-51 to Loyal Hunt who subsequently left the service. The Department is endeavouring to clear this advance.

Votes 501 and 805 Airways and Airports—Operation and Maintenance—Civil Aviation Services

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	3,850,407 00	3,450,407 00	3,418,165 43
Allowances	318,216 00	318,216 00	306,474 32
Travelling Expenses	178,365 00	178,365 00	162,655 91
Telephones, Telegrams and Postage	52,765 00	52,765 00	42,802 18
Printing, Stationery and Office Equipment	28,805 00	29,805 00	29,613 24
Materials and Supplies	2,533,950 00	2,437,950 00	2,418,906 83
Express, Freight and Cartage	86,740 00	86,740 00	64,979 78
Light, Power and Water	262,655 00	272,655 00	268,688 31
Repairs and Upkeep of Buildings and Works	203,525 00	653,525 00	647,378 58
Repairs and Upkeep of Equipment	265,890 00	295,890 00	294,803 16
A Professional and Special Services	97,000 00	97,000 00	88,779 65
B Subsidies	96,000 00	98,000 00	97,875 00
Sundries	67,406 00	70,406 00	70,404 85
	<u>\$8,041,724 00</u>	<u>\$8,041,724 00</u>	<u>\$7,911,527 24</u>

As at March 31, 1951, there were 679 salaried employees being paid from this vote, of whom 114 were permanent and 565 temporary.

An advance of \$150 was made in 1949-50 to W. J. Allardye who subsequently left the service and of this amount \$81.80 has been accounted for. The Department is endeavouring to effect settlement through the Department of Justice.

A Trans-Canada Air Lines received \$19,144.54 under authority of P.C. 295, January 30, 1948, towards the cost of operation of the Kinross Airport, Michigan, U.S.A.

B Subsidies towards the cost of airport operation and maintenance were made under authority of individual Orders in Council to the following cities: Brandon, \$7,000; Calgary, \$25,000; Edmonton, \$25,000; Medicine Hat, \$8,875; Moose Jaw, \$7,000; Prince Albert, \$5,000; Vancouver, \$20,000.

The following is a comparative statement of expenditures and revenues by Districts:

	Expenditures		Revenues	
	1950-51	1949-50	1950-51	1949-50
Headquarters—				
Administration	262,675 03	293,247 14	4,573 17	
Districts:				
Gander	3,115,915 59	2,878,899 52	3,030,713 65	2,798,111 99
Moncton	547,453 38	217,990 29	295,758 74	83,836 73
Montreal	1,438,469 32	1,275,097 58	812,900 80	506,259 07
Toronto	882,601 50	713,773 90	410,667 36	317,539 58
Winnipeg	477,367 71	251,739 26	203,402 90	31,637 76
Edmonton	597,655 69	449,843 95	79,559 13	36,470 15
Vancouver	589,389 02	387,878 38	82,142 12	42,338 95
	<u>\$7,911,527 24</u>	<u>\$6,468,470 02</u>	<u>\$4,919,717 87*</u>	<u>\$3,816,194 23</u>

* The principal sources of revenue were as follows: rentals: land, \$14,693.09, hangar, \$346,796.09, office and shop, \$311,931.03, living quarters, \$223,859.58, warehousing (other than aircraft), \$69,970.43, miscellaneous, \$56,220.68; concessions: gasoline and oil, \$361,087.72, restaurants and snack bars, \$19,683.92, taxi, \$21,743.31, miscellaneous, \$18,516.82; aircraft landing fees, \$1,791,190.82; aircraft parking, \$16,447.71; aircraft servicing, \$7,361.77; observation roof-turnstiles, \$17,952.20; terminal charges, \$298,605.87; power service, \$54,370.40; telephone service, \$23,939.10; operation of dining halls, restaurants and bars, \$575,424.65; mess receipts, \$72,569.57; bus operation, \$5,312.57; laundry, \$34,017.80; dry cleaning plant, \$15,657.15; heating, \$112,021.07; electricity, \$101,802.92; bakery, \$49,945.44; novelty shop, \$12,363.39; coal sales, \$27,831.46; sale of land and buildings, \$49,945.44.

Vote 502 Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages	2,667,585 00	2,667,585 00	2,502,123 04
Overtime	15,450 00	20,450 00	19,139 05
Allowances	211,403 00	246,403 00	244,352 05
Travelling Expenses	183,505 00	183,505 00	123,193 16
Telephones, Telegrams and Postage	56,859 00	56,859 00	53,057 37
Printing, Stationery and Office Equipment	38,950 00	43,950 00	41,496 22
Materials and Supplies	546,097 00	481,097 00	464,696 15
Light, Power and Water	171,420 00	171,420 00	160,944 34
Repairs and Upkeep of Buildings and Works	127,095 00	127,095 00	65,229 94
Repairs and Upkeep of Equipment	59,585 00	59,585 00	23,916 87
Express, Freight and Cartage	84,816 00	84,816 00	40,158 12
Sundries	43,225 00	43,225 00	26,119 88
A Northwest General Purpose Teletype Circuit	66,800 00	66,800 00	65,028 20
B Trans-Canada Airlines Operational Traffic (Contract)	216,940 00	216,940 00	215,696 61
C Landline Teletype Service Montreal to Gander		20,000 00	19,527 03
	<u>\$4,489,730 00</u>	<u>\$4,489,730 00</u>	<u>\$4,064,678 03</u>

As at March 31, 1951, there were 751 salaried employees being paid from this vote, of whom 501 were permanent and 250 temporary.

An advance of \$150 for travelling expenses was made in 1945-46 to Earl Suttis, who subsequently left the service. The Department is endeavouring to effect settlement through the Department of Justice. This advance was advanced previously in the statement "Outstanding Advances, Previous Fiscal Years".

A The Canadian National Telegraphs, operators of the Northwest Communication System for the Department of Transport, provide and maintain for the use of the Radio Division, communication facilities equipped with teletypewriters and associated apparatus for purposes of handling various aeronautical messages at aerodromes situated between Edmonton, Alta., and the Yukon-Alaska boundary. P.C. 911 of March 6, 1948, authorized the Department to make payments from time to time to the Company at standard rates and charges adopted by the System for such facilities. Payment was made to the Company.

B Under international agreement, Canada is obligated to make available communications service necessary for the safety and regularity of any Trans-Atlantic aircraft in the vicinity of Canada, and P.C. 584 of February 17, 1948, and P.C. 4920 of September 27, 1949, authorized the Department to reimburse the Trans-Canada Air Lines for the continuing maintenance and operating cost of a portion of this service. Payment was made to the Company.

C This service forms a part of the International Communications Service referred to in B above. The teletype circuit and machines were provided and maintained by the Canadian National Telegraph Company and were operated jointly by Trans-Canada Air Lines and Department of Transport personnel. Payment was made to the Canadian National Telegraph Company.

The following is a comparative statement of expenditures and revenues by Districts, etc.:

	Expenditures		Revenues	
	1950-51	1949-50	1950-51	1949-50
Headquarters—Administration	120,465 44	124,144 58		2 85
Districts:				
Gander	407,680 95	339,381 14	52,368 01	12,856 19
Moncton,	495,409 03	465,001 86	49,851 64	20,893 17
Montreal	563,527 96	559,814 23	86,009 78	52,317 20
Toronto	410,166 09	375,232 52	17,128 74	18,314 68
Winnipeg	483,778 77	480,720 65	19,736 21	14,734 23
Edmonton	714,839 07	672,350 91	79,951 87	75,185 88
Vancouver	568,558 88	539,493 94	109,781 97	45,990 43
North Atlantic Meteorological Communication		111,759 12		
Northwest General Purpose Teletype Circuit ...	65,028 20	65,008 20		
Land line Teletype Services—Montreal to Gander, Nfld.	19,527 03			
Trans-Canada Airlines Operational Traffic (Contract)	215,696 61	289,454 90		
	<u>\$4,064,678 03</u>	<u>\$4,022,365 05</u>	<u>\$ 414,831 22*</u>	<u>\$ 240,294 63</u>

* The principal sources of revenue were as follows: rentals, \$114,860.86; power service, \$17,793.25; mess receipts, \$16,608.13; commercial message tolls, \$35,960.01; and air-ground radio service, \$229,563.97.

Vote 503 Airways and Airports—Operation and Maintenance—Airway and Airport Traffic Control

	Estimates	Allotments	Expenditures
Salaries	546,850 00	611,564 08	611,564 08
Allotted from Vote 104, Salaries, etc.	15,000 00	15,000 00	
	<i>561,850 00</i>	<i>626,564 08</i>	<i>611,564 08</i>
Allowances	14,400 00	19,526 48	19,526 48
Allotted from Vote 104, Salaries, etc.	10,140 00	10,140 00	4,014 98
	<i>24,540 00</i>	<i>29,666 48</i>	<i>23,541 46</i>
Travelling Expenses	17,225 00	13,305 55	13,305 55
A Telephones, Telegrams and Postage	430,094 00	390,034 75	390,034 75
Printing, Stationery and Office Equipment	4,590 00	2,932 89	2,932 89
Materials and Supplies	21,100 00	7,105 12	7,105 12
Express, Freight and Cartage	2,430 00	59 86	59 86
Light, Power and Water	3,600 00	2,289 38	2,289 38
Repairs and Upkeep of Equipment	5,150 00	1,526 43	1,526 43
Sundries	5,220 00	2,314 46	2,314 46
	<u>\$1,075,799 00</u>	<u>\$1,075,799 00</u>	<u>\$1,054,673 98</u>

As at March 31, 1951, there were 180 salaried employees being paid from this vote, of whom 88 were permanent and 92 temporary.

A Includes the following payments for inter-phone communication facilities: Bell Telephone Company of Canada, \$12,104.39; British Columbia Telephone Co., \$7,366.60; Canadian National Railways, \$237,006.95; Canadian Pacific Railway Co., \$121,778.84.

The following is a comparative statement of expenditures by Airport Districts:

	1950-51	1949-50
Headquarters—Administration	384,594 28	398,106 94
Districts:		
Gander	108,105 57	54,985 22
Moncton	65,696 39	100,219 67
Montreal	97,293 08	83,835 09
Toronto	119,662 59	104,942 02
Winnipeg	89,421 72	79,566 92
Edmonton	112,073 08	100,318 05
Vancouver	77,827 27	69,502 06
	<u>\$1,054,673 98</u>	<u>\$ 991,495 97</u>

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S., as amended.....\$ 2,940 36

(a) Albert Gamble, McMasterville, Que., was awarded \$80, plus interest of \$34.45, in connection with the expropriation of two lots required for the extension of Dorval Airport	114 45
(b) Yvette Gagnon, Montreal, Que., was paid \$1,150, plus cost of action fixed at \$469.75, for personal injuries received in an accident between a motor vehicle, the property of the Crown, and one owned by Frederick Reinig in which she was a passenger	1,619 75
(c) The Babb Company (Canada) Ltd., was paid \$1,206.16 in settlement of their Petition of Right, including costs, for property damage sustained as the result of an accident between a motor vehicle, the property of the Crown, and a Canso Aircraft at the Cartierville Airport on October 30, 1946 ..	1,206 16
	<u>\$ 2,940 36</u>

Vote 504 Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates

	Estimates	Allotments	Expenditures
Grants to Royal Canadian Flying Clubs Association	10,000 00	10,000 00	10,000 00
Grant to National Research Council	50,000 00	50,000 00	50,000 00
A Grants to Flying Clubs, Flying Schools and Student Pilots ..	250,000 00	250,000 00	242,176 66
	<u>\$ 310,000 00</u>	<u>\$ 310,000 00</u>	<u>\$ 302,176 66</u>

A To encourage the development of civil aviation and to ensure a standard of flying adequate for public safety, P.C. 5518, November 30, 1948, authorized that financial assistance be provided to approved flying clubs or schools and to flying training students as follows:

- (i) A flying club or school will receive \$100 for each individual granted a private pilot's licence obtained at the club or school. Payment is to be dependent upon the club or school being in good standing with the Royal Canadian Flying Clubs Association, the Air Industries and Transport Association or another association approved by the Minister of Transport. Furthermore, the club or school will be required to be duly certificated by the Department and to provide instruction in accordance with the standard approved by the Department.
- (ii) Each individual who obtains a private pilot's licence, in the manner above mentioned, will receive \$100.
- (iii) Each individual who qualifies for the aforesaid grant to students, provided he is a male British subject and is accepted for entry into the R.C.A.F. Reserve or the R.C.A.F. Auxiliary, will receive an additional grant of \$100.

P.C. 3873, August 15, 1950, authorized the payment of the grant to approved flying clubs and schools on a pro rata basis when a student's course of training is interrupted at one school and completed at some other school or schools.

Payments of \$1,000 or over to Flying Clubs or Flying Schools were made to: Aero Club of British Columbia, \$4,809.62; Associated Airways, Ltd., \$1,000; Atlas Aviation Ltd., \$1,300; Bradley Air Services, \$1,500; Brandon Flying Club, \$1,950; Brisbane Aviation Co., Ltd., \$1,500; British Columbia Airlines Ltd., \$1,100; Calgary Flying Club, \$2,085.67; Central Airways, Ltd., \$9,866.33; Champlain Air Services, \$1,676.66;

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Chilliwack Flying Club, \$1,711.54; Chinook Flying Service Ltd., \$1,911.33; Cranbrook Flying Service, \$1,150; Curtis-Reid Flying Service Ltd., \$1,000; Edmonton Flying Club, \$6,770; Graffo Flying Service, \$2,000; Hamilton Flying Club, \$1,317.50; Kingston Flying Club, \$2,384.65; Kootenay Air Services Ltd., \$1,700; Laurentide Aviation Ltd., \$4,700; Leavens Bros. Air Services, \$6,127.19; Lethbridge Flying Club, \$3,900; Mitchinson's Flying School, \$1,616.34; Okanagan Air Services Ltd., \$1,721.27; Ontario County Flying Club, \$1,647.84; Ottawa Flying Club, \$1,393; Peninsula Air Services, \$1,500; Port Alberni Airways Ltd., \$2,800; Quebec City Flying Club, \$1,100; Regina Flying Club, \$1,082.25; Saskatoon Flying Club, \$1,044.55; Sky Harbour Air Services, \$1,800; Skyway Air Services, \$2,578; Thunder Bay Flying Club, \$2,150; Toronto Flying Club Ltd., \$1,457; Vancouver U Fly Ltd., \$5,267.75; Victoria Flying Club, \$1,000; Western Airmotive Ltd., \$2,768.34; Windsor Flying Club, \$1,600; Winnipeg Flying Club, \$2,911.12.

There were 1,275 student pilots who obtained private pilots' licences and 24 who joined the R.C.A.F. Reserve.

Votes 505 and 806 Contributions, subject to the approval of the Governor in Council, to assist municipalities to improve existing airports or to provide new airports, the sites of which have been provided by such municipalities (Revote \$210,000)

	Estimates	Allotments	Expenditures
Municipal Corporation of Pentecote, Que.	25,000 00	25,000 00	
Municipal Corporation of Towns of Rouyn-Noranda, Que.	50,000 00	50,000 00	50,000 00
Municipal Corporation of the Town of Val d'Or, Que.	62,000 00	62,000 00	62,000 00
Municipal Corporation of Chilliwack, B.C. (Revote)	12,000 00	12,000 00	11,174 70
Municipal Corporation of City of Cranbrook, B.C.	25,000 00	25,000 00	25,000 00
Town of Flin Flon, Man.	16,000 00	16,000 00	16,000 00
Municipality of Granby, Que. (Revote)	25,000 00	25,000 00	7,852 05
Municipality of Grindstone (Etang du Nord) Que. (Revote) ...	25,000 00	25,000 00	
Municipality of Havre Aubert, Que.	20,000 00	20,000 00	20,000 00
Municipal Corporation of the Township of Pelee, Ont. (Revote) ..	4,000 00	4,000 00	4,000 00
	<u>\$ 264,000 00</u>	<u>\$ 264,000 00</u>	<u>\$ 196,026 75</u>

Vote 506 To authorize contribution of an amount not exceeding \$30,420 to the State of Michigan, U.S.A., Department of Aeronautics, towards the cost of operation and maintenance of certain airways facilities at Grand Marais, Michigan, for use of Canadian aircraft

Expenditures	\$ 30,120 00
	<u>24,848 57</u>

Votes 507 and 808 Contribution to the International Civil Aviation Organization as Canada's portion of the financial assistance to the Government of Iceland in respect of the provision, operation and maintenance of certain Air Navigation Services

Expenditures	\$ 45,000 00
	<u>22,333 41</u>

Vote 508 Contribution to the Government of Denmark as Canada's share in joint support of North Atlantic Air Navigation facilities in the Faroes and Greenland

Expenditures	\$ 71,000 00
	<u>70,171 73</u>

Votes 509 and 807 Contribution to the South Pacific Air Transport Council as Canada's share towards the maintenance and operation of air transport facilities in the South Pacific

Expenditures	\$ 224,500 00
	<u>224,500 00</u>

Vote 510 Northwest Communication System—Additions and Betterments, including transport equipment—Capital

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works	434,069 00	428,869 00	357,439 40
Acquisition of Equipment	63,218 00	68,418 00	67,785 66
	<u>\$ 497,287 00</u>	<u>\$ 497,287 00</u>	<u>\$ 425,225 06</u>

Payments were made to the Canadian National Telegraph Company, the operating company.

Vote 511 Northwest Communication System—To provide for the difference between the expenditures for operation and maintenance and revenue accruing from operations during the year ending March 31, 1951, including the acquisition of materials and supplies to an amount not exceeding \$125,000

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Operating Deficit		106,034 00	39,703 02
Working Capital for purchase of Materials and Supplies		125,000 00	
	<u>\$ 231,034 00</u>	<u>\$ 231,034 00</u>	<u>\$ 39,703 02</u>

The Northwest Communication System is operated by the Canadian National Telegraph Company for the Department.

The vote was provided to pay the current operating deficit and to provide working capital for the purchase of materials and supplies. At the close of the fiscal year, the amount representing stores on hand is credited hereto and transferred as a charge to the next year's appropriation.

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

The operating expenditures for the fiscal year amounted to \$1,220,501.57 and the operating revenues totalled \$1,180,798.55, resulting in a deficit of \$39,703.02.

Meteorological Division

Votes 512 and 809 Meteorological Services

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages	3,071,826 00	3,071,826 00	2,973,070 88
Allowances	233,910 00	258,910 00	254,647 22
Travelling Expenses	121,150 00	131,150 00	129,355 14
Telephones, Telegrams and Postage	136,250 00	125,125 00	120,266 68
A Teletype	629,500 00	605,500 00	604,702 98
Printing, Stationery and Office Equipment	183,625 00	183,625 00	171,908 81
Materials and Supplies	549,600 00	584,600 00	582,129 78
Professional and Special Services	73,887 00	98,887 00	95,579 34
Express, Freight and Cartage	209,325 00	149,325 00	145,530 97
Repairs to Buildings and Works	36,125 00	36,125 00	19,166 44
Contribution to the International Meteorological Organization	2,000 00	2,125 00	1,984 50
Sundries	39,827 00	39,827 00	28,631 97
	<u>\$5,287,025 00</u>	<u>\$5,287,025 00</u>	<u>\$5,126,974 71</u>

As at March 31, 1951, there were 1,594 salaried employees being paid from this vote, of whom 503 were permanent and 1,091 temporary.

The following employees were granted educational leave under authority of P.C. 8/3600, August 13, 1948: full pay, M. K. Thomas, and half-pay, J. Simla.

A Payments of \$5,000 or over for teletype services were made to: Canadian National Railways, \$430,821.23; Canadian Pacific Railway Co., \$155,344.52; North American Telegraph Co., Montreal, \$8,491.22.

The following is a comparative statement of expenditures and revenues, by Districts, etc.:

	<u>Expenditures</u>		<u>Revenues</u>	
	1950-51	1949-50	1950-51	1949-50
Headquarters—Administration	1,141,993 26	900,833 07	1,895 81	1,137 07
Districts:				
Moncton	585,882 66	530,754 54	6,787 39	7,251 43
Montreal	715,585 31	662,418 35	5,128 40	4,841 05
Toronto	332,922 70	297,714 76	2,318 36	2,473 54
Winnipeg	500,218 39	451,166 54	3,972 96	2,770 52
Edmonton	826,534 06	716,017 57	17,077 20	12,371 49
Vancouver	417,150 85	399,690 47	4,348 46	3,148 45
Contribution to the International Meteorological Organization	1,984 50	2,088 04		
Teletype	604,702 98	589,635 90		
	<u>\$5,126,974 71</u>	<u>\$4,550,319 24</u>	<u>\$ 41,528 58*</u>	<u>\$ 33,993 55</u>

* The principal sources of revenue were as follows: rental of living quarters, \$36,848.96; commercial message tolls, \$1,530.26, and sale of publications, \$1,573.56.

Vote 513 Construction and Improvements

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Acquisition or Construction of Buildings and Works	456,200 00		
General			
Toronto Island, Ont.—Erection of buildings for Radiosonde Training Programme		2,000 00	
Resolute Bay, N.W.T.—Additions to Operations Building ..		10,000 00	7,920 00
General—Improvements at Teletype Relay Centres		5,500 00	136 17
Items under \$5,000		3,000 00	2,296 17
		20,500 00	10,352 34
Moncton District			
Items under \$5,000		500 00	28 06
Montreal District			
General—Repairs and Improvements to Buildings		6,000 00	803 03
Goose, Labrador—Construction of 2 dwellings		30,000 00	29,292 53
Contract: Terminal Construction Co., Ltd. (for details see Vote 500, page Z-36).			
Fort McKenzie, Que.—Completion of additional buildings and improvements		6,700 00	2,409 35
Mecatina, Que.—Rehabilitation of buildings		5,000 00	4,378 54
Nitchequon, Que.—			
Construction of storage building and water system		8,425 00	4,851 58
Improvements to communication facilities		7,475 00	6,151 85
Seven Islands, Que.—Construction of Rawinsonde Buildings and 2 dwellings		47,000 00	
Items under \$5,000		9,200 00	6,733 16
		119,800 00	54,620 04
Toronto District			
Malton, Ont.—Extend Administration Building to provide space for Forecast Office		35,000 00	30,818 00
Contract (lump sum): Pullam Construction Ltd., \$30,818; payment in full.			

	Estimates	Allotments	Expenditures
Winnipeg District			
General—Repairs and Improvements to Buildings		4,000 00	1,614 25
Churchill, Man.—Construction of Rawinsonde Buildings and a 2 family housing unit		85,350 00	68,632 31
Hudson Bay Junction, Sask.—Construction of new office building		5,000 00	3,334 66
Items under \$5,000		1,000 00	
		95,350 00	73,581 22
Edmonton District			
General—Repairs and Improvements to Buildings		11,000 00	5,053 89
Edmonton, Alta.—Renovation of Forecast Office		6,625 00	4,739 50
Fort Nelson, B.C.—Construction of 5 dwellings		48,500 00	47,772 50
Watson Lake, Y.T.—Construction of dwellings		56,000 00	52,677 26
Contract (cost plus fixed fee of \$2,212.34): Poole Construc- tion Co., Ltd., \$50,887.38; payment in full.			
Norman Wells, N.W.T.—Construction of Hydrogen Generator Building, moving and rehabilitation of Radiosonde Office and completion of dwelling construction		11,100 00	6,303 25
Yellowknife, N.W.T.—Construction of 2 houses and Theodo- lite Shelter, move and rehabilitate Hydrogen Generator Building and Meteorological Office		35,000 00	11,909 15
		168,225 00	128,456 66
Vancouver District			
General—Repairs and Improvements to Buildings		14,800 00	12,948 80
Total Acquisition or Construction, etc.	456,200 00	454,175 00	310,804 01
Acquisition of Equipment	144,425 00		
General			
Meteorological Equipment for land and ocean stations		20,475 00	19,779 10
Equipment other than technical meteorological equipment for land and ocean stations		20,750 00	12,523 59
		41,225 00	32,302 69
Moncton District			
Items under \$5,000		6,500 00	4,982 54
Montreal District			
General—			
Acquisition of Technical Meteorological Equipment		7,200 00	5,429 70
Acquisition of equipment other than Technical Meteoro- logical Equipment		16,500 00	4,180 68
Seven Islands, Que.—Acquisition of furniture for 4 dwellings		8,000 00	1,323 23
Items under \$5,000		4,000 00	75 11
		35,700 00	11,008 72
Toronto District			
General—Acquisition of Equipment		5,500 00	4,308 31
Winnipeg District			
General—			
Acquisition of Technical Meteorological Equipment		4,200 00	4,036 26
Acquisition of Equipment other than Technical Meteoro- logical Equipment		3,550 00	2,018 11
Churchill, Man.—Furniture for staff dwellings		5,500 00	709 39
		13,250 00	6,763 76
Edmonton District			
General—			
Acquisition of Technical Meteorological Equipment		9,700 00	2,272 10
Acquisition of Equipment other than Technical Meteoro- logical Equipment		14,375 00	7,905 54
Fort St. John, B.C.—Furniture for staff dwellings		6,000 00	4,698 08

	Estimates	Allotments	Expenditures
<i>Edmonton District—Concluded</i>			
Fort Smith, N.W.T.—Acquisition of Meteorological Radio-theodolite		6,500 00	
Items under \$5,000		4,200 00	2,237 52
		40,775 00	17,113 24
<i>Vancouver District</i>			
Items under \$5,000		3,500 00	2,936 24
Total Acquisition of Equipment	144,425 00	146,450 00	79,415 60
	\$ 600,625 00	\$ 600,625 00	\$ 390,219 51

*Telecommunications Division***Votes 514, 810 and 639 Administration of the Radio Act and Regulations**

	Estimates	Allotments	Expenditures
Salaries	512,245 00	507,245 00	502,713 82
Overtime		3,500 00	1,750 46
Allowances	37,200 00	32,200 00	30,037 13
Travelling Expenses	56,700 00	57,200 00	55,489 60
Telephones, Telegrams and Postage	5,000 00	5,000 00	3,204 98
Printing, Stationery and Office Equipment	8,300 00	11,300 00	11,295 70
Materials and Supplies	84,650 00	82,400 00	75,069 35
Express, Freight and Cartage	20,100 00	19,066 00	15,639 32
Repairs and Upkeep of Buildings and Works	10,500 00	3,500 00	3,059 90
Repairs and Upkeep of Equipment	28,100 00	6,100 00	4,657 61
Canada's share of the cost of:			
A Provisional Frequency Board (1950) at Geneva, Switzerland	4,000 00	4,000 00	3,342 16
B High Frequency Broadcasting Administrative Radio Conference at Florence, Italy	10,000 00	12,800 00	12,462 93
C Extraordinary Administrative Radio Conference at Geneva, Switzerland	18,000 00	3,200 00	2,964 70
D The International Telecommunication Union at Geneva, Switzerland	35,000 00	33,500 00	31,611 34
E The Inter-American Radio Office at Havana, Cuba	6,000 00		
F The Third North American Regional Broadcasting Conference—Second Session at Washington, D.C.	27,000 00	27,000 00	26,565 37
Acquisition or Construction of Buildings and Works			
Items under \$5,000		6,534 00	5,033 72
Headingley, Man.—Establishment of Ionospheric Station ..		11,000 00	805 00
Total Acquisition or Construction, etc.		17,534 00	5,838 72
Acquisition of Equipment	45,000 00		
General—Oscilloscopes, Signal		15,800 00	15,742 19
Generators, Intensity and Recording Equipment			
Ionospheric Recorders (St. John's, Nfld., and Churchill, Man.)		60,750 00	41,504 38
Items under \$5,000		9,700 00	1,282 47
Total Acquisition of Equipment	45,000 00	86,250 00	58,529 04
Sundries	26,045 00	22,045 00	21,641 31
	\$ 933,840 00	\$ 933,840 00	\$ 865,873 44

As at March 31, 1951, there were 187 salaried employees being paid from this vote, of whom 87 were permanent and 100 temporary.

A Represents Canada's share of the cost of the Board, set up by the International Radio Administrative Conference of Atlantic City, 1947, which is composed of members of the International Frequency Registration Board, a permanent organ of the International Telecommunication Union, and of representatives of member countries of the Union. It was established in an endeavour to prepare a draft international frequency allotment plan for the World's radiocommunication services. It terminated its work on February 28, 1950.

B Represents Canada's share of the cost of a conference, held in Florence and Rapallo, Italy, from April 1 to August 19, 1950, convened to obtain agreement to the assignment of specific frequencies and program hours to high frequency broadcasting services on a world-wide basis.

- C T.B. 404449 of March 22, 1951, authorized the payment of Canada's share of the expenditures incurred by the Netherlands Government in making preparations for the Conference which had been called to meet in September, 1950, in The Hague (originally scheduled for Geneva), but which was postponed.
- D Represents Canada's share of the cost of the Bureau of the International Telecommunication Union at Geneva, Switzerland, which has charge of the international registration of radio frequency assignments and related work provided for under the International Telecommunication Convention, Atlantic City, 1947.
- E Represents provision for Canada's share of the cost of the Havana Office set up under the Inter-American Telecommunications Convention of 1937 to administer this agreement and the North American Regional Broadcasting Agreement.
- F Represents Canada's share of the cost of the second session of the Conference held in Washington, D.C., from September 6 to November 15, 1950, convened to draw up an agreement to regulate the common use of the medium frequency broadcasting band in the North American Region.
- Revenues arising from services provided through the above expenditures amounted to \$138,904.62 and included: fines—Radio Act Regulations, \$37,839.20; rental of living quarters, \$2,343.09; and certain Radio Station licence fees as follows: aircraft, \$8,755, amateur experimental, \$16,855.90, private commercial, \$32,958, public commercial, \$6,790, ship, \$26,774.

Vote 515 Radio Direction Finding Stations, Radio Beacons and Radio Telegraph Stations, operation and maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	848,410 00	791,710 00	751,364 82
Overtime	15,000 00	15,000 00	11,699 65
Allowances	70,000 00	70,000 00	67,616 01
Travelling Expenses	34,960 00	37,460 00	36,423 87
Telephones, Telegrams and Postage	20,780 00	15,780 00	13,874 04
A Marconi-operated Radio Stations	325,000 00	326,700 00	326,663 68
Printing, Stationery and Office Equipment	6,140 00	8,140 00	8,136 11
Materials and Supplies	248,190 00	290,190 00	245,284 49
Repairs and Upkeep of Buildings and Works	50,225 00	45,225 00	37,318 87
Repairs and Upkeep of Equipment	41,825 00	14,025 00	5,884 86
Freight, Express and Cartage	17,775 00	21,275 00	20,567 65
Acquisition or Construction of Buildings and Works	253,000 00		
East Coast			
Cape Race, Nfld.—Complete construction of radio beacon		14,668 00	14,667 75
South Head, Nfld.—Establishment of a new beacon station		45,000 00	19,149 93
Contract (cost plus 10 per cent): Canadian Bridge Co., Ltd., \$8,630; payments, \$3,334.57.			
Twillingate, Nfld.—Beacon transmitters		5,000 00	3,977 00
Canso, N.S.—Replacement of direction finding mast		2,500 00	2,493 58
Sable Island, N.S.—Complete erection of new combined station and dwelling on new site		5,521 00	5,520 12
Saint Paul's Island, N.S.—			
Replacement of direction finding mast		3,000 00	1,891 36
Replace beacon transmitters		5,000 00	3,977 00
Father Point, Que.—Supply and erect new 150 ft. steel mast		2,881 00	2,880 11
Items under \$5,000		8,000 00	6,299 32
Contract (1949-50) lump sum, erecting dwelling at Western Head, N.S.: I. A. Charest, \$5,965; payments, including final payment, \$1,015.			
		91,670 00	60,856 17
Saint Lawrence River			
Cap des Rosiers, Que.—Complete construction of radio beacon		7,954 00	7,954 00
Items under \$5,000		8,000 00	7,499 50
		15,954 00	15,453 50
Great Lakes			
South East Shoal, Ont.—			
Purchase of transmitters		7,954 00	7,954 00
Replace beacon		22,000 00	20,546 78
Toronto, Ont.—Rebuilding of coast station		77,408 00	41,908 37
Contract (lump sum and unit price): S. McNally and Sons, Ltd., \$56,000; payments, \$26,100.			
Items under \$5,000		16,200 00	13,065 22
		123,562 00	83,474 87

DEPARTMENT OF TRANSPORT

Z-57

	Estimates	Allotments	Expenditures
West Coast			
Cape St. James, B.C.—Erection of 2 dwellings		8,587 00	8,586 34
Estevan Point, B.C.—Installation of radiophone equipment		6,000 00	
Spring Island, B.C.—			
Erection of single dwelling		9,000 00	8,549 46
Construction of landing ramp		15,627 00	15,626 70
Items under \$5,000		16,000 00	11,341 36
		55,214 00	44,103 86
Total Acquisition or Construction, etc.	253,000 00	286,300 00	203,887 90
Acquisition of Equipment			
East Coast			
Belle Isle Coast Stations—Acquisition of Diesel alternator		4,500 00	3,800 00
Items under \$5,000		3,000 00	
Total Acquisition of Equipment		7,500 00	3,800 00
Sundries	20,945 00	22,945 00	22,025 68
	1,952,250 00	1,952,250 00	1,754,547 63

As at March 31, 1951, there were 297 salaried employees being paid from this vote, of whom 163 were permanent and 134 temporary.

A The Canadian Marconi Company operates certain departmental radio stations in Newfoundland, on the East Coast and the Great Lakes. Under the terms of an agreement which became effective April 1, 1949, the Department reimbursed the Company for 1949-50 direct operating costs, \$277,132.80, plus an additional 13½ per cent to cover overhead expenses, \$37,412.92, plus 10 per cent for profit, \$31,454.57. The payment also included the actual operating costs of 10 Newfoundland and Labrador stations during April and May, 1949, under an agreement between the Government of Newfoundland and the Company covering the period ending May 31, 1949, together with increases in salary to radio operators at these stations to conform with Canadian standard rates. The payment in respect of the above amounted to \$9,463.39 and was authorized by P.C. 2030, April 25, 1950.

The reimbursement as detailed above totalled \$355,463.68, of which \$278,400 was paid in 1949-50 and the balance of \$77,063.68 from this vote.

The balance of \$249,600 charged hereto, plus \$28,800 charged to Vote 512, represented a payment of \$278,400 on account for the current year as final settlement could not be effected before the close of the fiscal year.

A comparative statement of the direct operating costs and of the revenue derived from tolls and exchange follows:

	Expenditures		Revenues	
	1950-51	1949-50	1950-51	1949-50
Montreal Division				
General	2,945 42	2,439 33		5,598 70
Fame Point, Que.	13,148 78	12,607 31	5,736 11	4,308 28
Father Point, Que.	16,525 49	16,792 02	4,690 85	4,132 01
Quebec, Que.	16,861 15	16,497 38	5,459 99	3,343 22
St. Michel (Montreal) Que.	14,603 78	14,004 53	3,989 12	
Rigging Expenses	1,138 66	1,849 66		
Maritime Division				
General	1,419 99	1,360 14		
Grindstone, M.I., Que.	18,207 98	16,857 47	3,862 99	4,302 99
North Sydney, N.S.	16,344 02	15,782 13	5,752 07	6,059 52
Newfoundland Division				
General Account	5,420 58	3,881 33		
Battle Harbour	14,335 19	11,728 12	575 62	603 86
Cartwright	14,769 41	11,951 60	859 95	887 52
Comfort Bight	1,637 29	1,506 98	77 09	72 18
Domino	1,811 08	1,764 81	90 51	103 04
Fishing Ships Harbour	1,574 15	1,488 63	116 12	187 97
Grady	1,243 36	1,698 96	22 10	30 82
Hawkes Harbour	2,028 74	1,733 37	962 65	1,489 48
Hopedale	15,244 30	12,813 99	684 97	513 47

	Expenditures		Revenues	
	1950-51	1949-50	1950-51	1949-50
Newfoundland Division— <i>Concluded</i>				
Point Amour	13,903 67	12,424 66	401 07	552 33
St. John's	15,730 22	12,155 18	6,874 82	6,090 46
Smokey Tickle	2,154 05	1,371 65	71 41	65 67
Great Lakes Division				
General	5,077 54	4,345 19		
Kingston, Ont.	13,411 46	13,095 83	6,302 78	3,898 10
Midland, Ont.	12,431 67	12,281 63	1,398 93	1,406 18
Point Edward, Ont.	14,688 65	14,095 04	3,111 27	3,140 12
Port Arthur, Ont.	14,568 48	13,866 48	3,782 11	4,327 68
Port Burwell, Ont.	14,637 49	15,002 93	1,941 50	1,461 03
Sault Ste. Marie, Ont.	14,261 90	13,245 73	4,550 61	4,279 84
Toronto, Ont.	18,420 26	18,490 72	3,910 25	2,589 38
Premium on Exchange			4,002 94	5,192 41
	<u>\$ 298,544 76</u>	<u>\$ 277,132 80</u>	<u>\$ 69,227 83</u>	<u>\$ 64,636 26†</u>

† This amount, which represents the revenue earned with respect to the handling of commercial message tolls during 1949-50, was not taken into the operating account of the Departmental Stations operated by the Canadian Marconi Company under subsidy, but credited to the Receiver General as revenues of the Department of Transport in 1950-51.

Revenues arising from services provided through the above expenditures amounted to \$184,297.65, and included commercial message tolls: Department of Transport operated stations, \$100,325.48, Marconi operated stations, \$64,636.26; and rental of living quarters, \$17,114.69.

Vote 516 Suppression of Radio Interferences

	Estimates	Allotments	Expenditures
Salaries	256,285 00	263,785 00	263,278 16
Travelling Expenses	23,000 00	22,500 00	20,421 83
Telephones, Telegrams and Postage	4,000 00	4,500 00	4,062 13
Printing, Stationery and Office Equipment	6,000 00	6,000 00	4,427 94
Materials and Supplies	18,000 00	20,500 00	17,578 36
Express, Freight and Cartage	1,000 00	1,000 00	299 10
Repairs and Upkeep of Equipment	12,000 00	14,500 00	11,814 66
Acquisition of Equipment	31,600 00		
Primary noise and field strength measuring instrument		3,171 00	3,170 61
Secondary standard noise and field strength measuring instrument		1,625 00	480 60
Special high frequency interference measuring installations for field work with radio patrol cars		3,800 00	
Radio interferences patrol cars		10,504 00	8,650 99
Total Acquisition of Equipment	31,600 00	19,100 00	12,302 20
Sundries	3,000 00	3,000 00	2,114 60
	<u>\$ 354,885 00</u>	<u>\$ 354,885 00</u>	<u>\$ 336,298 98</u>

As at March 31, 1951, there were 86 salaried employees being paid from this vote, of whom 75 were permanent and 11 temporary.

Vote 517 Issue of Radio Receiving Licences—(Transport Department only)

	Estimates	Allotments	Expenditures
Salaries	272,940 00	272,940 00	261,183 06
Telephones, Telegrams and Postage	6,500 00	6,500 00	6,300 10
Printing, Stationery and Office Equipment	28,500 00	53,500 00	50,849 58
Rental of Equipment	14,900 00	14,900 00	14,826 00
A Payment to the C.B.C. of the amount of commissions allowed issuers of licences	375,000 00	350,000 00	335,693 35
Sundries	7,500 00	7,500 00	6,927 73
	<u>\$ 705,340 00</u>	<u>\$ 705,340 00</u>	<u>\$ 675,779 82</u>

As at March 31, 1951, there were 132 salaried employees being paid from this vote, of whom 41 were permanent and 91 temporary.

- A Paragraph (a) section 14 (1) of the Canadian Broadcasting Act, c. 24, 1936, which provided that the Corporation was to receive the moneys from licence fees in respect of private receiving licences and private station broadcasting licenses after deducting from the gross receipts the cost of collection and administration, was repealed by an Act to amend the Canadian Broadcasting Act, c. 50, 1947, and the paragraph substituted therefor provided that the Corporation was to receive the gross amount of the moneys.

Details of collections for and releases to the Canadian Broadcasting Corporation are shown under Open Accounts—Canadian Broadcasting Corporation Funds further on in this section.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S., as amended.....\$ 1,221 67

Frank A. Rush and Frank Campbell, Charlottetown, P.E.I., were awarded \$395.55 and \$361.80 respectively, together with cost of action fixed at \$464.32, for damage to vehicle and personal injuries resulting from a collision between a departmental radio car and the truck of the former, near the City of Charlottetown on January 11, 1949.

Vote 518 Telegraph and Telephone Service—Administration, Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	803,536 00	803,536 00	741,706 44
Overtime	14,000 00	21,500 00	21,193 06
Allowances	35,120 00	45,220 00	45,184 84
Travelling Expenses	45,500 00	45,500 00	39,200 75
Printing, Stationery and Office Equipment	14,100 00	14,300 00	14,288 70
A Telephones, Telegrams and Postage	126,500 00	127,300 00	127,227 18
Materials and Supplies	163,000 00	151,000 00	150,832 93
Express, Freight and Cartage	10,742 00	10,742 00	6,374 14
Light, Power and Water	11,841 00	11,841 00	5,773 50
Rentals	37,179 00	37,179 00	32,051 82
Repairs and Upkeep of Equipment	55,764 00	55,764 00	12,670 92
Repairs and Upkeep of Buildings and Works	12,000 00	12,000 00	11,344 55
Subsidies	12,357 00	5,757 00	2,025 00
Sundries	13,206 00	13,206 00	6,986 42
	<u>\$1,354,845 00</u>	<u>\$1,354,845 00</u>	<u>\$1,216,860 25</u>

As at March 31, 1951, there were 342 salaried employees being paid from this vote, of whom 73 were permanent and 269 temporary.

- A Canadian National Telegraphs received \$99,556.88 for rental of Pacific Communication System facilities between Prince George and Prince Rupert, B.C.

The following is a comparative statement of expenditures and revenues by Districts, etc.:

	Expenditures		Revenues	
	1950-51	1949-50	1950-51	1949-50
Headquarters and Administration	40,693 94	39,723 70		
Lower St. Lawrence and Maritime Provinces	126,520 35	137,351 36	16,671 95	17,956 78
Alberta and Saskatchewan	180,211 56	159,221 12	59,771 81	57,715 54
Division Superintendent's Office, Vancouver, B.C.	42,898 96	37,460 93		
British Columbia and Yukon	820,380 15	837,075 36	534,106 84	452,411 81
Telegraph and Telephone Service Generally	6,155 29	6,338 08	2,957 25	2,685 22
	<u>\$1,216,860 25</u>	<u>\$1,217,170 55</u>	<u>\$ 613,507 85*</u>	<u>\$ 530,769 35</u>

* The principal sources of revenue were as follows: earnings of telegraph and telephone lines, \$610,601.09; rental of living quarters, \$2,886.76.

Votes 519 and 811 Telegraph and Telephone Service—Construction and Improvements

	Estimates	Allotments	Expenditures
Acquisition or Construction of Buildings and Works, including Acquisition of Land	484,435 00		
Cape Breton, N.S.—Metallicizing of existing grounded telephone lines		20,000 00	18,361 04
Chatham—Escuminac—Point Sapin, N.B.—Complete metallicizing of existing grounded telephone lines and rebuild existing pole line		10,000 00	6,028 05
Grand Manan, N.B.—Complete installation of a radio telephone link between Grand Manan Island and the Mainland		9,000 00	7,235 16
Point Sapin, N.B.—Kouchibouguac, N.S.—Reconstruction of telephone pole line and stringing of one metallic circuit ..		8,000 00	7,904 45
Shippigan—Shippigan Island—Miscou Island, N.B.—Purchase of Submarine Cable		11,000 00*	
Magdalen Islands, Que.—Establishment of a radio telephone link between the Islands and the Mainland at Cape North, N.S.		86,680 00	73,075 25
Contract (cost plus 10 per cent): Federal Electric Manufacturing Co., Ltd., \$8,640; payments, \$6,930.			
A South Shore of St. Lawrence, Que.—Federal assistance in the repair of existing telephone lines or in the construction of new lines in remote areas		35,000 00	16,962 50
Ste. Therese de Gatineau, Que.—Complete construction of 12½ miles of telephone line		3,200 00	2,936 30
St. Philemon—St. Magloire—Kelly Martin, Que.—Repair and rehabilitation of telephone lines belonging to various small rural telephone companies		5,650 00	
Ashcroft—Clinton, B.C.—Rebuild existing telephone pole line and string additional copper metallic circuit		4,550 00	
Ashcroft—Forestry, B.C.—Rebuild and repole existing telephone lines		7,370 00*	
Ashcroft—Highland Valley, B.C.—Rebuild existing telephone line		9,750 00*	
Burns Lake—François Lake, B.C.—Rebuild and repole existing telephone line and string additional metallic circuit		14,900 00	
Central and Northern British Columbia—Purchase and installation of radio telephone units for subscribers in various districts		9,975 00*	
Dawson Creek, B.C.—			
Establishment of cable distribution system		10,500 00	10,468 74
Complete rehabilitation of 323 miles of telephone line in the rural areas of Dawson Creek and the modernization and expansion of the telephone system in the town itself		54,500 00	45,636 97
150 Mile House, B.C.—Acquisition of Land and Construction of 2 staff houses		30,000 00*	
Port Alberni—Bamfield, B.C.—Metallicizing existing circuit and rebuild pole line to provide improved telephone and telegraph service		18,600 00	9,423 40
Port Alberni—Ucluelet, B.C.—Complete reconstruction of telephone line		13,000 00	
Port Renfrew—Shawnigan Lake, B.C.—Complete construction of 44 miles of telephone lines		27,800 00	7,270 46
Quesnel, B.C.—Rebuild and modernize existing telephone exchange and local distribution system		7,100 00	
Quesnel—Barkerville, B.C.—Rebuild existing telephone line and string additional metallic circuit		31,000 00	13,959 20
Shalath—Goldbridge, B.C.—Rebuild and repole 43 miles of existing telephone lines		25,000 00	5,959 96
Smithers, B.C.—Building of outside plant to accommodate a remotely controlled radio transmitting and receiving station		9,650 00	1,717 31

	Estimates	Allotments	Expenditures
Vanderhoof—Fort St. James, B.C.—Rebuild and partly repole existing telephone line		18,910 00	
Total Acquisition or Construction, etc.	484,435 00	481,135 00	220,938 79
Acquisition of Equipment	15,000 00		
General			
Acquisition of 3 patrol launches		18,300 00	
	\$ 499,435 00	\$ 499,435 00	\$ 226,938 79

* These projects have been deferred.

- A Includes contributions, as authorized by individual Orders in Council, to: Beauceville Rural Telephone Co., \$5,000; Lac Etchemin Telephone Co., Inc., \$3,180; Le Syndicat Co-Operatif de Telephone de Ste. Emilie, \$3,000; Municipal Council of Ste. Apolline, \$1,000; Municipal Council of Ste. Therese de Gaspé, \$500; Ste. Justine Rural Telephone Co., \$562.50; St. Odilon Rural Telephone Co., \$1,800; The Parish of Ste. Felicite, \$1,000.

GENERAL

Vote 640 To provide for expenses of the Board of Enquiry re investigation of the Canadian Pilgrim Aircraft Accident.....	5,000 00
Expenditures.....	\$ 3,469 32

This vote was provided for the expenses of the French Board of Inquiry, instituted by International Agreement, which had been invited to visit Canada by the Canadian Government to continue its hearings and thoroughly investigate all possible causes of the crash of the aircraft near Grenoble, France, on November 13, 1950. The hearings were held in Quebec City during March, 1951.

G. Laeroix received \$1,337.20 as legal fees and M. Guay, \$387.20 for official reporting.

P. Carour and M. Bellonte, members of the Board, received travelling expenses of \$653.79 and \$764.04 respectively.

B—GENERAL

AIR TRANSPORT BOARD

Vote 523 Salaries and other Expenses, including the Canadian Delegation to the International Civil Aviation Organization

	Estimates	Allotments	Expenditures
Salaries	156,835 00	161,835 00	160,499 77
Travelling Expenses	30,000 00	26,600 00	19,803 43
Telephones, Telegrams and Postage	1,800 00	2,300 00	2,281 62
Printing, Stationery and Office Equipment	7,000 00	7,400 00	7,200 41
Professional and Special Services	10,000 00	6,000 00	4,341 75
A Expenses of the Canadian Delegation to the International Civil Aviation Organization, including the salary of the Senior Canadian Representative and staff	22,700 00	22,700 00	20,000 95
Sundries	1,000 00	2,500 00	2,165 17
	\$ 229,335 00	\$ 229,335 00	\$ 216,293 10

As at March 31, 1951, there were 49 salaried employees being paid from this vote, of whom 27 were permanent and 22 temporary.

- A Represents payments of salaries and expenses in connection with the maintenance of the office of the senior Canadian Representative at Montreal.

A distribution of expenditures follows: salaries, \$12,416.04; allowances, \$1,999.92; travelling expenses, \$1,134.95; telephones, telegrams and postage, \$784.46; printing, stationery and office equipment, \$508.15; rentals, \$3,112.20; sundries, \$45.23.

As at March 31, 1951, there were 4 salaried employees being paid from this account, of whom 2 were permanent and 2 temporary. C. S. Booth was receiving a salary at an annual rate of \$8,000 on that date and a representational allowance at the rate of \$2,000 per annum as authorized by P.C. 11/5161, October 12, 1949.

Travelling expenses of \$1,134.95 were paid to C. S. Booth.

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S.,
as amended\$ 55,000 00

The above statutory authority provides for appointment by the Governor in Council of six Commissioners, one of whom shall be appointed Chief Commissioner and another Assistant Chief Commissioner. The salary rates of these officials and their travelling expenses, which are charged to Vote 524, will be found under "Board of Transport Commissioners for Canada" at the end of this section.

Vote 524 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation

	Estimates	Allotments	Expenditures
Salaries	518,000 00	520,300 00	519,657 02
Travelling Expenses	45,000 00	45,000 00	40,205 39
Telephones, Telegrams and Postage	1,800 00	1,800 00	1,800 00
A Printing, Stationery and Office Equipment	27,000 00	32,800 00	30,816 94
Materials and Supplies	1,000 00	1,600 00	1,321 44
Repairs and Upkeep of Equipment	9,000 00	10,700 00	10,431 73
B Official Reporting, including amount of Reporting Contract .	18,000 00	11,200 00	11,187 55
Sundries	5,000 00	1,400 00	918 93
	\$ 624,800 00	\$ 624,800 00	\$ 616,339 00

As at March 31, 1951, there were 158 salaried employees being paid from this vote, of whom 116 were permanent and 42 temporary.

- A An amount of \$2,000 was paid to the Canada Law Book Co. Ltd., Toronto, as a contribution towards the cost of publication of reports of the principal decisions of the Board in *Canadian Railway and Transportation Cases*, Volumes 64 and 65.
- B George A. Thompson, Toronto, received \$5,033.65 and the Estate of R. Butcher, Toronto, \$6,150.90 for reporting the proceedings of the Board.

Railway Grade Crossing Fund—Railway Act, c. 170, R.S. (as amended)\$ 302,021 28

This fund was established under authority of section 262, c. 170, R.S., as amended, which provides that "sums heretofore and hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of highway crossings of railways at rail level shall be placed to the credit of a special account to be known as "The Railway Grade Crossing Fund" and shall be applied by the Board solely towards the cost, not including that of maintenance and operation, of actual construction work."

On March 31, 1950, the balance available for future expenditures under various statutory authorities and parliamentary appropriations was \$1,262,369.19. By an Act to amend the Railway Act, c. 27, 1948, a further sum of \$500,000 each year for 9 consecutive years from April 1, 1948, is to be appropriated and set apart from the Consolidated Revenue Fund of Canada for the above purpose. The balance at March 31, 1951, available for future expenditures was, therefore, \$1,460,347.91.

Payments were made to: British Columbia Electric Co., Ltd., \$3,760; Province of British Columbia, Department of Public Works, \$57,500; Canadian National Railways, \$67,496.71; Canadian Pacific Railway Co., \$53,259.76; Chesapeake and Ohio Railway, \$7,072.42; Dominion Atlantic Railway, \$2,620.23; Township of East Flamboro, Ont., \$451.59; New York Central Railway Co., \$5,520; Ontario Northland Railway, \$1,683.35; Quebec Central Railway Co., \$1,591.27; Rural Municipality of Stanley, Sask., \$120; Township of Stephenson, Ont., \$335.95; City of Toronto, \$100,000; Township of Wilmot, Ont., \$610.

GOVERNMENT OWNED ENTERPRISES
DEFICITS

Prince Edward Island Car Ferry and Terminals

Votes 558 and 647 Amount required to provide for the payment during the fiscal year 1950-51 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1950	1,266,940 00
Expenditures	\$1,266,939 21

Canadian National (West Indies) Steamships, Limited

Votes 559 and 646	Amount to provide for the payment from time to time to the Canadian National (West Indies) Steamships, Limited (hereinafter called "The Company") of the amount of the deficit occurring during the year ending December 31st, 1950, in the operations of the Company and the vessels under the control of the Company, as certified by the Auditors of the Company, and upon applications made by the Company to the Minister of Finance and approved by the Minister of Transport, not exceeding..	1,028,767 00
	Expenditures.....	<u>\$1,028,766 63</u>

Canadian National Railways

Vote 645	Amount required to provide for the payment during the fiscal year 1950-51 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the net deficit (certified by the Auditors of the National Company) arising in the calendar year 1950, this amount to be applied in the repayment of accountable advances made to the National Company from the Consolidated Revenue Fund—	
	Canadian National Railways, exclusive of Eastern Lines (Surplus) ..	9,540,961 00
	Eastern Lines (Deficit).....	<u>12,802,196 00</u>
Net Deficit		<u>3,261,235 00</u>
	Expenditures.....	<u>\$3,261,235 00</u>

The deficit of Trans-Canada Air Lines for the year 1950 is shown in the Department of Trade and Commerce section.

Payments of Damage Claims

Particulars and Payee	See Page	Authority	Amount
Damage to property stored in or near St. Gabriel shed, Lachine Canal, which was destroyed by fire on May 5, 1944—		Exchequer Court Awards	
Canada and Dominion Sugar Co., Ltd.	Z-10		110,931 19
Cunningham and Wells Ltd.	Z-10		16,987 27
W. H. Taylor Ltd.	Z-10		4,966 24
Raymond Copping	Z-10		2,958 36
Taxed costs of counsels for the Price Navigation Co., Ltd., and Arthur Sauvageau et al re removal of barge <i>Beloeil</i> from navigation channel of St. Lawrence River, near Quebec City—		Exchequer Court Awards	
C. Russel McKenzie	Z-26		2,672 05
Leon Methot	Z-26		1,170 85
Injured by Government owned vehicle—		Exchequer Court Award	
Yvette Gagnon	Z-50		1,619 75
Damages to aircraft by Government owned vehicle—		Exchequer Court Award	
The Babb Co., (Canada) Ltd.	Z-50		1,206 16
Sundry claims, each under \$1,000 (32)			<u>4,547 41</u>
			<u>\$ 147,059 28</u>

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Return on Investments	204,279 72	151,186 34
B Privileges, Licences and Permits	4,871,272 94	4,046,622 06
C Proceeds from Sales	93,127 35	141,709 80
D Services and Service Fees	3,178,929 18	2,841,372 93
E Refunds of Previous Years' Expenditure	202,618 64	49,549 75
F Miscellaneous	60,876 70	113,623 05
Total Ordinary	8,611,104 53	7,344,064 53
Special Receipts and Other Credits—		
G Government owned Park Steamship Co. Ltd.	1,836,250 00	3,325,000 00
H Canadian Overseas Telecommunication Corporation	87,470 00	
I Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	69,362 05	2,456 82
Total Special Receipts and Other Credits	1,993,082 05	3,327,456 82
Capital Accounts—		
J Refunds of Previous Years' Expenditure	124,989 90	65,492 12
Grand Total	\$ 10,729,176 48	\$ 10,737,013 47

Summary of Revenues by Services

Service	1950-51	1949-50
Administration	74 76	3,950 91
Canals	1,408,746 51	1,311,959 00
Marine	583,856 99	521,880 21
Railways	234,589 58	176,661 40
Royal Commission on National Transportation	40,105 50	42,374 10
Air	6,531,686 44	5,354,301 93
Special		
Government owned Park Steamship Co. Ltd.	1,836,250 00	3,325,000 00
Canadian Overseas Telecommunication Corporation	87,470 00	
	10,722,779 78	10,736,127 55
Air Transport Board	3,428 66	114 50
Board of Transport Commissioners for Canada	2,968 04	771 42
Grand Total	\$ 10,729,176 48	\$ 10,737,013 47

Details

Ordinary Revenue—	
A Return on Investments	
Recoveries under certain Railway Subsidy Acts Agreements	204,279 72
This amount, which was received from Railway Companies through the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.	
B Privileges, Licences and Permits:	
Canals Service—	
Rentals (Canals Revenue): land, \$323,016.09; water power, \$479,452.09; transmission line privileges, \$87,823.56; living quarters, \$14,506.60	904,798 34
Concessions: telephones, \$558.01; miscellaneous, \$853.07	1,411 08

Marine Service—

Merchant seamen's identity certificates	2,502 00
Masters and mates: examination fees	7,136 50
Inspection of register book fees	143 00
Pilots' licence fees (pilotage)	126 00
Rentals: water lots and lighthouse sites, \$13,667.05; living quarters, \$591; miscellaneous, \$35	14,293 05

Air Service—

Radio operators: examination fees	990 00
Radio station licence fees: aircraft, \$8,755; amateur experimental, \$16,855.90; commercial receiving, \$239; experimental, \$760; limited coast, \$750; municipal police private commercial, \$413; private commercial, \$32,958; public commercial, \$6,790; ship, \$26,774; technical and training school, \$32	94,326 90
Aircraft landing fees: test flights, \$5,000.30; commercial, \$1,777,343.34; non-commercial, \$8,847.18	1,791,190 82
Private air pilots' certificates	3,995 00
Aircraft registration certificates	3,586 00
Airworthiness certificates	815 00
Airport licences	580 00
Rentals: land, \$14,806.09; furniture, \$375.44; transmission line privileges, \$1,070.97; living quarters, \$383,953.57; car parking, \$20; aircraft parking (outside including dead storage), \$16,447.71; hangar storage space (in- cluding inside parking of itinerant aircraft and dead storage), \$50,448.17; hangar (whole hangar or bay), \$269,805.69; warehousing (other than air- craft), \$69,970.43; office, shop and garage space, \$321,527.02; restaurants and snack bars, \$17,330.79; miscellaneous, \$48,600.92	1,194,356 80
Concessions: gasoline and oil, \$361,087.72; taxi, \$21,743.31; restaurants and snack bars, \$19,683.92; telephones, \$4,162.27; miscellaneous, \$14,356.80	421,034 02
Hotel accommodation	120,815 21
Terminal charges	298,605 87
Sanitary fees	7,774 19
Board of Transport Commissioners—licences to ships	2,793 16

4,871,272 94

C Proceeds from Sales:

Publications, \$45,251.51; land and buildings, \$1,302; novelty shop, \$12,362.39; coal, \$27,831.46; salvage material, \$234.96; miscellaneous, \$6,145.03	93,127 35
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D Services and Service Fees:

Canals Service—

Canals revenue: winterage, \$2,864.62; lying-in, \$7,415.73; basin dues, \$152.59; linesmen fees, \$118,243.20; power, \$20,500.78; trip let passes, \$60; wharfage, \$247,651.40	396,888 32
Rental of equipment	10,773 40
Sundry services	13,594 84

Marine Service—

Harbour dues (net)	47,114 89
The remuneration of harbour masters, amounting to \$21,530.95, was paid from harbour dues revenue.	
Wharf rental and wharfage (net)	227,629 40

The remuneration of the wharfingers and certain expenses authorized
for making the wharves serviceable, amounting to \$121,668.04, were paid
from wharf rental and wharfage revenue.

Steamship inspection fees:

Annual fees	127,002 73
Incidental fees	28,909 62
Engineers' examination fees	2,606 00
Plans	4,269 40
Measuring surveyors' fees	769 60
Marine Service steamers	3,827 19
Signal station dues	1,264 00
Statements of sea service certificates	279 92
Shipping fees—Shipping Masters and Canadian Consular Officers Abroad	3,124 69
Pilotage fees (Goose, Labrador)	2,200 32
Rental of equipment	10,368 69
Sundry services	1,992 39

Air Service—

Commercial message tolls:

Department of Transport operated stations, \$137,965.52; net premium on foreign exchange transactions, \$840.81	138,806 33
--	------------

Air Service—*Concluded*Commercial message tolls—*Concluded*

Marconi operated stations, \$59,443.85; net premium on foreign exchange transactions, \$5,192.41	64,636 26
Government telegraph and telephone service	610,601 09
Hangar heating	26,542 23
Aircraft handling	1,227 32
Aircraft servicing	7,361 77
Air-ground radio service at airports	230,443 97
Communication facilities (inter-office tubes, etc.)	2,879 11
Telephone service at airports	23,939 10
Mess receipts	89,993 69
Rental of equipment	13,621 92
Power services	72,163 65
Bus operation	5,312 57
Operation of hotel dining halls, restaurants and bars	575,424 65
Observation roof—turnstiles	17,952 20
Laundry	34,017 80
Dry cleaning plant	15,657 15
Heating	112,021 07
Electricity	101,802 92
Bakery	49,945 44
Sundry services	101,963 54

3,178,929 18

202,618 64

E Refunds of Previous Years' Expenditure

F Miscellaneous:

Fines: Canals rules and regulations, \$521.61; Aeronautics Act, \$793; Radio Act Regulations, \$37,839.20; Canada Shipping Act, \$11,131.08	50,284 89
Forfeitures: Canada Shipping Act	6,215 53
Sundry	4,376 28

60,876 70

Total Ordinary

8,611,104 53

Special Receipts and Other Credits—

G Government owned Park Steamship Co. Ltd.	1,836,250 00
Revenue received from the Park Steamship Co. Ltd., in excess of their requirements.	
H Canadian Overseas Telecommunication Corporation	87,470 00
This amount represents the profit realized from the operations of the Corporation during the period April 1, 1950 to December 31, 1950, and paid to the Receiver General in accordance with section 19(1) of the Canadian Overseas Telecommunication Corporation Act, c. 10, 1949.	
I Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	69,362 05

1,993,082 05

Capital Accounts—

J Refunds of Previous Years' Expenditure:

Beauharnois Canal	7,500 00
Cornwall Canal	5,680 00
Trent River Navigation	60 00
Welland Canals	13,672 58
Welland Ship Canal	46,547 52
Civil Aviation—Airways and Airports	11,174 45
Radio Aviation—Airways and Airports	12,391 68
Strait of Canso	26,310 55
Hudson Bay Railway	1,653 12

124,989 90

Grand Total

\$ 10,729,176 48

Certified correct.

J. C. LESSARD,

Deputy Minister of Transport.

Changes in Non-Active Asset Accounts

The status of Non-Active Asset Accounts in which changes have occurred during the year due to (a) Revenues or Expenditures as shown previously in this section, or (b) Transfers between Accounts, is as follows:

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
Capital Expenditures—				
Public Works (Canals)—				
St. Lawrence Canals	34,129,639 70		13,180 00	34,116,459 70
Trent River Navigation	19,081,807 04		60 00	19,081,747 04
Welland Canal	27,296,329 31		13,672 58	27,282,656 73
Welland Ship Canal	130,803,590 21		46,547 52	130,757,042 69
	<u>211,311,566 26</u>		<u>73,460 10</u>	<u>211,238,206 16</u>
Public Works (Railways)—				
Canadian Government Railways—				
Intercolonial Railway	110,928,553 74	869,610 86		111,798,164 60
Hudson Bay Railway and Terminals—				
Hudson Bay Railway	33,439,357 49	29,157 03	1,653 12	33,466,861 40
Prince Edward Island Car Ferry and Terminals	12,742,313 52	268,695 82		13,011,209 34
Other Railways and Miscellaneous—				
Strait of Canso	290,879 67	3,940 69	26,310 55	268,509 81
	<u>157,401,304 42</u>	<u>1,171,404 40</u>	<u>27,963 67</u>	<u>158,544,745 15</u>
Public Works (Miscellaneous)—				
Auto-Ferry Vessel for service between Yarmouth, N.S. and the New England States		16,355 96		16,355 96
Civil Aviation—Airways and Airports	50,331,577 77	7,729,323 11	23,566 13	58,037,334 75
Eastern Arctic Patrol Vessel	2,311,038 13	691,391 98		3,002,430 11
General Service Workboat, Parry Sound, Ont., Agency	25,815 66	5,569 16		31,384 82
General Service Workboat, St. John's, Nfld.		215 18		215 18
Icebreakers and Service Vessels	791,497 11	15,981 17		807,478 28
Lighthouse Supply and Buoy Vessel—				
East Coast	1,621,583 64	88,183 28		1,709,766 92
Lighthouse Supply and Buoy Vessel—				
West Coast	666,723 95	248,921 11		915,644 16
Lightship for the Port of Saint John, N.B.	605,914 40	57,492 04		663,406 44
Northwest Communications System	1,076,543 06	425,225 06		1,501,768 12
St. Lawrence River Improvements ..	97,213,584 07	3,612,567 80		100,826,151 87
Vessels for Pacific Weather Station "P"	115 000 00	1,531,614 39		1,646,614 39
	<u>154,759,276 89</u>	<u>14,422,840 24</u>	<u>23,566 13</u>	<u>169,158,551 00</u>
	<u>\$523,472,247 57</u>	<u>\$ 15,594,244 64</u>	<u>\$ 124,989 90</u>	<u>\$538,941,502 31</u>

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the balance sheet of the Government of Canada in Part I of this report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[1] Cash and Other Current Assets				
(c) Working Capital Advances—				
(i) Departmental:				
A Stores Account—Transport	2,964,401 21	6,209,829 88	6,215,724 96	2,958,506 13

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[2] Loans to, and Investments in, Crown Agencies				
<i>(d) Railway and Steamship Companies—</i>				
B Canadian Government Railways Working Capital	16,771,980 54			16,771,980 54
CANADIAN NATIONAL RAILWAYS				
C Advances, Trans-Canada Air Lines Act, 1937—Purchase of Capital Stock	19,043,022 71			19,043,022 71
C Advances, Refunding Act, 1938	76,890,029 45			76,890,029 45
C Advances, Refunding Act, 1944	161,956,308 19		1,000 00	161,955,308 19
C Advances, Refunding Act, 1947	37,259,549 34	10,863,223 78		48,122,773 12
C Advances, Financing and Guarantee Act, 1940—Grand Trunk Railway Debenture Stock	108,157,889 61	183 38		108,158,072 99
C Advances, Financing and Guarantee Act, 1941—Purchase of Securities— Non-Sterling	8,588,996 40		3,531 00	8,585,465 40
C Advances, Financing and Guarantee Act, 1942—Purchase of Securities .	18,276,036 27			18,276,036 27
C Advances, Financing and Guarantee Act, 1947—Capital Requirements .	5,886,566 33			5,886,566 33
C Advances, Financing and Guarantee Act, 1949—Capital Requirements .		1,656,463 45		1,656,463 45
C Advances, Financing and Guarantee Act, 1950 — Capital Requirements		6,911,989 10		6,911,989 10
C Advances, The War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	256,421,809 22	9,890 95		256,431,700 17
D Purchase of Railway Equipment leased to Canadian National Railways—				
1936 Agreement	517,173 17		517,173 17	
1943 Agreement	14,055,000 09		1,561,666 68	12,493,333 41
1944 Agreement	8,687,283 33		868,728 34	7,818,554 99
1946 Agreement	9,587,850 44		871,622 76	8,716,227 68
E Loan on Account of 1950 Deficit		3,261,235 84	3,261,235 84	
E Loan on Account of 1951 Deficit		6,000,000 00		6,000,000 00
	725,327,514 55	28,702,986 50	7,084,957 79	746,945,543 26
CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS LIMITED				
F Advance for Working Capital		300,000 00		300,000 00
TRANS-CANADA AIR LINES				
G Loan on Account of 1950 Deficit	1,730,155 00		1,730,155 00	
<i>(e) Miscellaneous—</i>				
H Canadian Overseas Telecommunica- tion Corporation		551,761 00		551,761 00
	743,829,650 09	29,554,747 50	8,815,112 79	764,569,284 80
[3] Other Loans and Investments				
<i>(a) To Provincial and Municipal Governments—</i>				
I Dawson Creek—Sewage Disposal System	74,350 87		9,999 27	64,360 60

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[3] Other Loans and Investments—Concluded				
(d) <i>Miscellaneous—</i>				
J Halifax Pilotage Advance	3,584 26		3,584 26	
J Sydney Pilotage Advance	4,773 81		4,773 81	
K Construction of Dock and Rail Facilities for Steep Rock Iron Mines, Limited	2,961,277 45	51,537 97	38,719 55	2,974,095 87
	3,043,995 39	51,537 97	57,076 89	3,038,456 47
	7749,838,046 69	\$ 35,816,115 35	\$ 15,087,914 64	\$770,566,247 40
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
L Outstanding Imprest Account Cheques—Transport	971 70	15 69	52 34	1,008 35
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
M Canadian Broadcasting Corporation Funds	32,054 33	5,302,282 98	5,296,526 61	26,297 96
N Contractors' Securities—Cash (Department of Transport) ..	513,075 76	835,946 74	784,771 73	461,900 75
O Guarantee Deposits—Cash	35,159 93	2,970 00	3,210 00	35,399 93
P Intercolonial and Prince Edward Island Railway—Employees' Provident Fund	6,329 84	3,613,018 26	3,610,000 00	3,311 58
Q Park Steamship Company—Surplus Funds	1,000,000 00	1,835,000 00	1,185,000 00	350,000 00
R Social Security Assessment Collections—Nfld.			8,158 12	8,158 12
S Town of Lewisporte, Nfld.—Coal Tax	30	90 73	92 61	2 18
T Unclaimed Moneys due Canadian Seamen	5,787 48	4,382 33	2,757 40	4,162 55
U Unclaimed Wages—Government Agencies	4,747 22		49 20	4,796 42
V Webster Trophy—Special Fund	247 00	5 50	6 00	247 50
	1,597,401 86	11,593,696 54	10,890,571 67	894,276 99
[12] Insurance, Pension and Guaranty Accounts				
(c) <i>Pension and Retirement Funds—</i>				
W Pilots' Pension Funds—				
Halifax	157,725 64	20,392 01	16,492 01	153,825 64
Sydney	153,920 80	25,527 70	32,571 07	159,964 17
Saint John	123,317 97	13,852 36	18,992 91	128,458 52
Montreal	372,805 74	63,461 96	91,223 50	400,567 28
British Columbia	239,879 97	35,020 31	74,013 95	278,873 61
	1,046,650 12	158,254 34	233,293 44	1,121,689 22
[14] Sundry Suspense Accounts				
(c) <i>Miscellaneous—</i>				
X Canadian Government Merchant Marine Ltd.—War Operations Suspense	2,584,236 73			2,584,236 73

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[14] Sundry Suspense Accounts—Concluded				
(c) Miscellaneous—Concluded				
Y Department of Transport—Suspense	8,395 23	208,672 19	271,096 90	70,819 94
Z Radio Message Tolls	12,477 03	82,005 43	88,016 52	18,488 12
ZA Telegraph and Telephone Message Tolls	19,638 17	691,025 30	763,121 85	91,734 72
ZB Unclaimed Cheques Suspense— Transport	61,438 93	8,990 40	249 33	52,697 86
ZC Unclaimed Cheques—Transport— C.N.R. Issue			11,861 63	11,861 63
	2,686,186 09	990,693 32	1,134,346 23	2,829,839 00
	<u>\$ 5,331,209 77</u>	<u>\$ 12,742,659 89</u>	<u>\$ 12,258,263 68</u>	<u>\$ 4,846,813 56</u>

A The Department of Transport Stores Act, c. 28, 1937, provided for the establishment of the Department of Transport Stores Account as at April 1, 1937 to consolidate the control of, and accounting for, all materials, supplies and equipment commonly known as "Stores", acquired prior to that date by the various services comprising the Department of Transport. The Minister of Finance was authorized to make advances to the Minister of Transport for the acquisition and replenishment of stores. By an Act to amend the Department of Transport Stores Act, c. 34, 1950, the amount of the advance was at no time to exceed \$4,000,000, including the value of stores on hand.

Stores used in the works and undertakings of the Department are debited at cost to the appropriations of the services concerned and an equivalent amount is concurrently credited to the Stores Account.

B Under authority of section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts, Canadian Government Railways—Stores Accounts, and the Saint John and Quebec Railway—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways, Working Capital". This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of Canadian National Railways Working Capital utilized for Canadian Government Railways purposes.

C These accounts reflect the status of, and current transactions in connection with, advances made to the Canadian National Railways for working capital purposes, purchase of outstanding securities, retirement of maturing obligations and purchase of capital stock under the authorities quoted. Interest was received and credited to Revenue—Return on Investments, Department of Finance.

Appendix 3 to this section contains a statement of assistance given to all railways by the Government of Canada to March 31, 1951. In previous Public Accounts, a statement containing more detailed information was printed as a separate part—Part III.

D These accounts reflect the status of, and current transactions in connection with, advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements. Interest was received and credited to Revenue—Return on Investments, Department of Finance.

E Advances were made to the Canadian National Railways under authority of section 9 of the Canadian National Railways Financing and Guarantee Act, c. 30, 1950, and P.C. 1035, March 1, 1951, pending provision by Parliament of the amount necessary to cover the deficit for the calendar year 1950. When this was provided through Vote 645, Further Supplementary Estimates (2), 1950-51, the amount was credited hereto, together with a refund from the Canadian National Railways of the balance of the advance.

Advances in respect of the deficit for the calendar year 1951 were provided under authority of section 9 of the Act, and P.C. 1036, March 1, 1951.

F The parliamentary authority for this advance and the extent to which this authority was required follows:

Vote 649 Advance to Canadian National (West Indies) Steamships, Limited, upon	
such terms and conditions as the Governor in Council may determine to provide for	
working capital requirements.....	300,000 00
Expenditures.....	\$ 300,000 00

G Advances were made to Trans-Canada Air Lines, under authority of section 10 of the Canadian National Railways Financing and Guarantee Act c. 9, 1949, and P.C. 928 February 23, 1950, pending provision by Parliament of the amount necessary to cover the deficit for the calendar year 1950. When this was provided through Department of Trade and Commerce Vote 644, Further Supplementary Estimates (2) 1950-51, the amount was credited hereto, together with a refund from the Trans-Canada Air Lines. Jurisdiction of the Trans-Canada Air Lines was transferred to the Minister of Trade and Commerce under authority of section 10 of the Canadian National Railways Financing and Guarantee Act, c. 30, 1950.

H The Corporation was incorporated under the Canadian Overseas Telecommunication Corporation Act, c. 10, 1949 to establish, maintain and operate in Canada and elsewhere external telecommunication services by cable, radiotelegraph, radiotelephone and any other means of telecommunication for the conduct of public communications and to co-ordinate Canada's external telecommunication services with those of other parts of the British Commonwealth of Nations.

Advances amounting to \$275,000 were made by the Minister of Finance to the Corporation for capital requirements under authority of section 14(a) of the Act and P.C. 1751, April 4, 1950. An advance of \$276,761 was also made to the Corporation for the acquisition of the Marconi Building in Montreal under section 14(a) of the Act and P.C. 4453 and P.C. 4522, September 19, 1950. Interest on these advances at the rate of 3½ per cent per annum was received and credited to Revenue—Return on Investments, Department of Finance.

The accounts of the Corporation are audited by the Auditor General of Canada, and the Balance Sheet as at March 31, 1951, as certified by him together with supporting schedules will be found in Appendix 1, to this section, see page Z-82.

I P.C. 7617, October 1, 1943, as amended by P.C. 4478, dated June 22, 1944, authorized the Department of Pensions and National Health to arrange through the Department of Transport for the construction, on behalf of the Village of Dawson Creek, B.C., of a sewage disposal system at an estimated cost of \$110,000. The cost of this project was to be covered by a loan to the village, with interest at the rate of 2 per cent per annum to be repayable as to principal and interest in equal semi-annual amounts sufficient to pay off the loan and interest during a period of ten years from the date of the making of the loan. The closing balance represents the amount owing at the end of the fiscal year. Debenture Stock amounting to \$103,191, furnished as security, is held in the custody of the Minister of Finance but is not recorded in this account. Interest amounting to \$1,437.45 for the year ending December 31, 1950, was received and credited to Revenue—Return on Investments, Department of Finance.

J P.C. 4907 of October 27, 1948, authorized an advance of \$4,779.01 to the Halifax Pilots and P.C. 244/6388 of December 22, 1949, an advance not exceeding \$5,000 to the Sydney Pilots, to be used for paying the cost of reconditioning the pilot boat *General Page*, and for removing and rebuilding the pilot station at North Sydney, N.S., respectively. The loans were to be recovered, without interest, from the Pilotage Funds in equal annual amounts extending over a period of four years for the Halifax Pilots and a period of five years commencing January 1, 1951 for the Sydney Pilots. In view of the decision of the Department to assume all costs in connection with the upkeep of pilotage facilities in these Districts, as approved by P.C. 120/422, January 25, 1951, Vote 791, Further Supplementary Estimates (1), 1950-51, was provided to authorize the write-off of the balances of advances to Consolidated Deficit Account.

K Authority was granted by P.C. 8423, September 18, 1942, for the Minister of Transport to enter into an appropriate agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, near Atikokan, Ont., as a protection against the possible shortage of ore to meet war requirements. The Minister of Transport was further authorized to reimburse the Canadian National Railway Company for the cost of construction of the spur line and dock facilities, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

The parliamentary authority for the advances in respect of this project and the extent to which this authority was required, follows:

Vote 521 Steep Rock Mines—Construction	62,000 00
Expenditures	\$ 51,537 97

The credit represents the transfer hereto from Vote 522 of the amount which was payable at the 6 cents per gross ton rate.

L At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques issued in the previous fiscal year which are still outstanding are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

M This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.

As the Canadian Broadcasting Corporation is under the jurisdiction of the Minister of National Revenue, the balance sheet and operating statement of the Corporation are shown in the section pertaining to that Department.

N Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51, bonds so held in respect of the Department of Transport amounted to \$813,000.

- O In this account are recorded amounts deposited with the Department as guarantees for wharfage charges, radio tolls, damages to government properties, etc. Cash deposits are credited to this account, but bonds furnished as guarantees are held in the custody of the Minister of Finance. At the close of 1950-51 there were bonds amounting to \$103,350 held in respect of the Department of Transport. Interest is not allowed on these deposits.
- P Under authority of c. 22, Statutes of 1907 and amendments, the Fund was established for the purpose of providing retiring allowances for employees of the railways who are retired on account of old age, physical or mental infirmity, and other causes. Credits consist of (a) employees' contributions (1½ per cent of their monthly salary or wage); (b) an annual contribution not exceeding \$100,000 by the Canadian National Railways, together with a special contribution, as authorized by the Canadian National Railways Financing and Guarantee Act, c. 12, 1941, to offset the deficit as at December 31, 1950, and (c) Federal Government contributions (see Vote 496) charged to the appropriations provided by Parliament, all such moneys being deposited to the credit of this account. Debits represent payment of retiring allowances and administration expenses.
- Q Under authority of section 6 of the Government Companies Operation Act, c. 24, 1946, funds in excess of current requirements of the Park Steamship Company, Limited, are deposited to this account and are held in trust to meet any unusual and unforeseen expenses which may be incurred by the Company. At the close of the fiscal year, a portion of the surplus is retained for possible future requirements and the balance is transferred to Revenue.
- R To this account are credited the collections made by the Federal Government at Gander Airport on behalf of the Provincial Government under the Newfoundland Social Security Assessment Act, 1949. The payment of the collections to the Newfoundland Government is being held in abeyance pending a ruling of the Department of Justice in the matter.
- S This account is credited with moneys collected by Gander Airport on behalf of the Municipality of Lewisporte, Nfld., representing wharfage charges of 50 cents per ton on coal sold by the Airport to private individuals. No charge is made to the Federal Government.
- T Unpaid wages of members of ships' crews who have been lost at sea, as well as amounts due for loss of personal effects, are credited to this account pending direction as to payees. The balance includes an amount of \$100 in bonds which are in the custody of the Minister of Finance.
- U Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.
- V The closing balance in this account represents the value of two \$100 bonds, together with interest thereon, held in the custody of the Minister of Finance in respect of the Department of Transport as an endowment fund to provide annually a medal to the winner of the John Webster Trophy, presented, in perpetuity, for the encouragement of amateur aviation in Canada. The account is credited with interest accruing on the bonds and debited with the annual expenditure incurred for the striking of the medal.
- W Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power, by by-law confirmed by the Governor in Council, to make from time to time, certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated licensed pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilot's earnings. The rates of contribution at the present time are: Halifax, 7 per cent; Sydney, 10 per cent; Saint John, 7 per cent; Montreal, 7 per cent; British Columbia, 10 per cent. These accounts show the status, and transactions during the fiscal year, of the various funds. Below is a comparative statement showing the amounts invested in bonds and held in cash at dates shown:—

	Cr. Balance—Mar. 31, 1951			Cr. Balance—Mar. 31, 1950		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax	145,500 00	8,325 64	153,825 64	145,500 00	12,225 64	157,725 64
Sydney	110,700 00	49,264 17	159,964 17	130,700 00	22,220 80	152,920 80
Saint John ..	80,000 00	48,458 52	128,458 52	90,000 00	33,317 97	123,317 97
Montreal	182,000 00	218,567 28	400,567 28	218,000 00	154,805 74	372,805 74
British Columbia ..	92,000 00	186,873 61	278,873 61	108,000 00	131,879 97	239,879 97
	<u>\$ 610,200 00</u>	<u>\$ 511,489 22</u>	<u>\$1,121,689 22</u>	<u>\$ 692,200 00</u>	<u>\$ 354,450 12</u>	<u>\$1,046,650 12</u>

- X Under authority of P.C. 1594 of April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206, R.S., the services of the Canadian Government Merchant Marine Ltd., which had ceased active operations in 1936, but, pending legislation, had retained its charter, were requisitioned for the purpose of operating, on behalf of the Government of Canada, ships seized as prize, and either requisitioned for use by the Canadian Government or condemned by the Court as prize.

The balance represents the amount available to settle outstanding claims.

- Y Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

- Z To this account are credited all moneys collected by the Department of Transport, East Coast Radio Service, and Edmonton-Whitehorse Circuit for radio messages. The collections are subsequently apportioned as between this Department and the public utilities concerned, disbursements to the latter being made from the account. From time to time during the fiscal year, moneys earned by the Department are transferred to revenue. The balance will be apportioned when the relevant information is received.
- ZA To this account are credited all moneys collected by the Government Telegraph and Telephone Service for telegraph and telephone message tolls. The collections are subsequently apportioned as between this Department and various commercial communication systems concerned, disbursements to the latter being made from the account. From time to time moneys earned by the Department of Transport are transferred to revenue. The balance will be apportioned when the relevant information is received.
- ZB All cheques, except those drawn against Open Accounts and Canadian National Railways for Hudson Bay Railway and North West Communication System, which remain undelivered six months subsequent to date of issue are credited to this account, pending claims therefor.
- ZC All cheques issued by the Canadian National Railways on behalf of the Hudson Bay Railway and the North West Communication System which remain undelivered 12 months subsequent to date of issue are credited to this account, pending claims therefor.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	485,860 25	671,401 62
Previous Years—Collectable	73,355 24	42,090 67
—Uncollectable	207,178 63	204,739 64
	<u>\$ 766,394 12</u>	<u>\$ 918,231 93</u>

A list of items in excess of \$1,000 in Previous Years—Uncollectable, was given on page Z-57, Public Accounts 1948 and page Z-65, Public Accounts 1950.

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport and the expenditures of \$2,519,766.03 were charged to the appropriations of such departments, including \$2,376,316.85 to those of the Department of National Defence.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of other salaried employees who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Lessard, J. C., Deputy Minister of Transport	\$12,000 00	\$ 810 92	Lamoureux, L.	6,000 00	1,592 30
Edwards, C. P., Deputy Minister of Transport			Leavitt, W. R.	5,880 00	632 40
(Air)	12,000 00	2,552 04	Ledoux, A.	7,500 00	1,857 53
Allen, N. C.	6,180 00		(including terminable allowance \$1,020)		
Armstrong, H. E.	5,268 00		Lindsay, G. A.	10,000 00	1,422 72
Baxter, J. R.	6,180 00		MacKenzie, W. L.	6,480 00	758 60
Carty, E. G.	5,520 00		Matthews, W. J.	8,000 00	
Collins, F. T.	6,480 00		McLellan, E. H.	5,520 00	
Fortier, J.	7,000 00		Moore, T. R.	5,940 00	542 50
Frenette, G.	5,208 00	5,064 87	Palmer, H. A.	6,480 00	2,770 55
Kenny, M. E.	5,400 00		Pelletier, J. A. J.	5,208 00	
(including terminable allowance, \$132)			Thornton, W. A.	5,520 00	
			Walker, T. E.	6,780 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adam, J. P.	\$ 2,624 24	Maxwell, J. F.	585 67	Richer, J. A.	1,439 78
Aitchison, J. F.	2,671 46	McKenzie, R. C. ...	596 21	Russett, L. H.	1,323 73
Brown, R. J. D.	561 78	Monette, L.	768 62	Saint Laurent,	
Copeland, C. D.	3,839 07	Murphy, J. R. L. ...	1,819 68	J. A. G.	944 70
Fisher, V. E.	924 23	Noyes, G. H.	3,893 63	Speer, A. A.	2,386 93
Foster, J. R.	804 71	O'Brien, C. A.	951 90	Taylor, P. A.	1,586 61
High, A.	2,487 64	Pinkerton, H.	1,065 00	Thomson, G. G.	1,739 53*
Hoyt, R. D.	691 23	Quirt, D. F.	589 65	Van Allen, W. H. ..	1,101 44
Ledoux, G. W.	2,337 80	Rathbone, K. C.	3,142 69	Wahab, M. E.	636 76
Lemay, J. A.	932 96				

* Removal expenses.

CANALS SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Barcelo, J.	\$ 6,480 00		Mickleborough, K. F...	6,780 00	
Beournay, J. N.	6,180 00		Moyer, J. C.	5,760 00	
Campbell, H. M.	6,060 00	\$ 813 08	Parker, A. H.	5,880 00	670 27
Dorais, R.	5,208 00		Ramsay, J. H.	6,780 00	
Geale, C. N.	5,208 00	699 50	Ryan, T. J. L.	5,880 00	
Hairsine, S.	6,780 00	1,440 45	Saint Laurent, J. B. O.	5,268 00	
Little, E. C.	6,180 00		Shurly, E. C.	6,060 00	918 08
McCourt, L.	5,208 00		West, C. W.	8,500 00	1,019 12
McInnes, H. W.	5,400 00		Whittier, A. R.	5,520 00	1,072 49

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Burnside, R. J.	\$ 906 21	Juillet, J. H.	617 13	McGrath, J. P.	679 03
Crowe, E. H.	871 18	Krantzberg, J. A....	881 74	Wiggins, J.	544 32
Hurst, C. K.	605 98				

MARINE SERVICE

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, H. V.	\$ 8,500 00	\$ 1,638 49	MacNutt, E. K.	5,088 00	
Beauchemin, J. H.	5,520 00	1,715 23	Manning, W. J.	6,120 00	1,662 54
Blyth, R. C.	7,800 00	1,455 31	Moffat, J. J.	5,520 00	1,745 87
Boudreau, M. G.	5,208 00		Morrison, T. E.	5,088 00	1,973 79
Cumyn, A.	5,208 00	1,353 39*	Munro, M. F. T.	5,208 00	613 38
Elliott, W. F.	5,088 00		Murdock, T. F.	5,208 00	
Gagnon, P. G.	5,268 00	1,742 97	Old, F. J. A.	5,208 00	
Johnson, G. L. C.	5,520 00		Paterson, D.	5,520 00	1,465 83
Kerr, J. W.	7,080 00	1,171 73	Robson, S. A.	5,208 00	
Kuhring, P. L.	6,180 00		Slocombe, F. S.	6,000 00	
Laing, A. K.	6,180 00	636 52	Watson, A.	7,200 00	1,292 67
Lamb, J. M. M.	5,520 00		(including terminable allowance, \$420)		
Land, H. L.	5,520 00		Wilson, N.	7,320 00	1,454 71
Loignon, B.	5,208 00		Young, A. A.	6,180 00	1,025 20
MacClements, A.	5,880 00	2,570 68			

*Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Arthurs, J. N.	\$ 2,209 82	Fortin, J. R.	665 30	Osborne, F. G.	1,215 68
Barrett, J.	749 22	Gidney, E. M.	1,182 19	Papineau, R. O. ...	1,996 88
Barrick, J. S.	1,066 10	Guthrie, G.	625 22	Patty, J. G.	906 74
Beaudoin, J. C.	788 05	Hall, C.	982 39	Poland, H. E.	2,762 85
Beckett, S.	1,631 02	Harris, L. A.	784 97	Pouliot, L.	739 98
Beketov, N. A.	798 94	Hunt, G. A.	703 43	Ramage, T. R.	2,081 80
Bousquet, P.	734 70	Jack, W.	1,574 63	Redick, J. A.	2,087 89
Bowering, H.	922 53	Jones, D. R.	{ 918 67	Remy, P.	571 48
Brown, A.	531 95		{ 1,523 30*	Renwick, H. M.	960 40
Brydon, J.	540 26	Jones, E.	793 47	Robertson, W. L. ..	1,047 81
Buchanan, H. O.	871 21	Kay, J. H.	1,730 86	Salt, H. S.	1,642 76
Burgess, J.	729 70	Kendrick, H. B. ...	1,282 41	Shiers, E. G.	522 31
Burns, J. T.	559 30	Kerr, A. S.	924 08	Shortt, A. C.	1,706 34
Burt, A.	995 50	Lashley, R. E.	677 05	Slaght, L. E.	812 32
Cardin, E. B.	1,714 55	Leclaire, L.	1,408 43	Smith, G. L.	1,073 54
Casey, L. H.	856 96	Leroux, J. P.	1,004 41	Squire, A. J.	941 24
Chouinard, A.	688 40	Lynch, E. C.	1,206 80	Stevenson, W.	1,466 70
Craig, W. P.	707 60	Macaulay, G. B.	593 14	Sullivan, R.	1,062 33
Daley, L.	625 45	MacGregor, J.	681 26	Thomas, F.	788 01
Davidson, A. F.	562 92*	MacKinnon, J. A. ...	838 32	Thomas, G.	922 94
Dionne, R. S.	508 70	MacLeod, M. A. ...	648 44	Thompson, R. G. ..	1,155 04
Dixon, A. K.	646 84	Maillet, L.	689 36	Venables, A. K.	535 30
Dufour, W.	503 44	McClelland, W. H. ..	2,541 62	Waldie, A. C.	608 50
Elliott, H. L.	1,145 17	McConnell, G.	651 22	Waterhouse, C. L. ..	551 79
Farmer, P. H.	1,639 17	McKean, F. K.	1,015 16	Way, E.	598 09
Forbes, J. E.	562 36	Morrison, W. N. ...	598 00	Weaver, D. R.	772 43
Forbes, P. W.	1,122 34	Moyle, M. J.	1,075 16		

* Removal expenses

AIR SERVICES

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Archibald, D. C.	\$ 5,520 00		Foley, S.	6,480 00	1,558 40*
Barks, E. A.	5,088 00		Goodbrand, C. G.	5,208 00	
Bennett, E. G.	6,780 00		Graham, S.	9,000 00	889 83
Benum, F. W.	5,088 00	\$ 842 75	(including terminable		
Bindon, H. H.	5,520 00	1,575 28	allowance of \$2,200,		
Blondeau, J. L.	5,208 00		P.C. 139/3633, July		
Bogart, C. C.	5,208 00	1,267 15	20, 1949)		
Bone, F. W.	5,208 00	827 45	Guest, R. C.	5,208 00	
Bowerman, W. J.	5,208 00		Harris, G. F.	5,208 00	511 25
Bradley, R. A.	5,520 00		Hickson, E.	5,208 00	
Brant, C. M.	5,520 00	929 05	Hornsby, J. T.	5,208 00	
Britney, O. L.	5,208 00	812 43	Hornstein, R. A.	5,208 00	
Browne, G. C. W.	7,560 00	1,150 89	How, T. G.	5,880 00	{ 694 48
Butler, W. R.	5,208 00				{ 1,169 20*
Capreol, E. L.	5,208 00		Hunter, J. D.	5,208 00	883 70
Caton, W. A.	5,268 00	1,630 31	Irvine, W. H.	5,208 00	1,816 99
Charleson, J. C.	5,208 00	1,045 14	Joy, D. G.	6,480 00	
Chillicoit, G. T.	5,208 00	1,272 13	Kennedy, D. B.	5,088 00	1,058 62
Connelly, W. E.	5,208 00		Lawson, W. S.	5,208 00	1,171 52
Connolly, H. J.	7,080 00	969 89	Leaver, J. M. G.	5,088 00	622 22
Cooke, E. F.	5,208 00		MacKay, J. R.	5,208 00	
Cowley, A. T. N.	10,000 00		Mahaffy, F. J.	5,208 00	
Curzon, J. H.	5,208 00	958 59	Main, J. R. K.	6,780 00	
DeNiverville, J. L. E.	6,480 00		McCauley, A. R.	5,088 00	
Dodds, R.	7,080 00		McDonald, A.	6,180 00	
Fenn, W. E.	5,208 00	643 49	McDowell, G. E.	5,208 00	
			McIntyre, D. A.	5,208 00	910 23

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, D. P.	5,208 00		Robertson, D. M.	5,088 00	
McIntyre, H. A.	6,180 00		Robertson, J. R.	6,780 00	665 20*
McLeod, K. T.	5,088 00	{ 1,013 32 525 63*	Saunders, D. W.	5,208 00	514 55
McTaggart-Cowan,			Saunders, K. F.	5,208 00	660 55
P. D.	6,780 00	809 43	Schubert, D. C.	5,088 00	769 76
Merriman, H. O.	6,180 00		Smith, D. H.	5,088 00	
Murphy, D. D.	5,208 00	507 47	Smith, G. W.	5,700 00	762 99
Nesbitt, L. M.	5,088 00		Smith, J. L.	6,180 00	
Nixon, F. G.	5,520 00		Smith, W. B.	5,520 00	1,352 89
Noble, J. R. H.	5,208 00		Thompson, G. A.	6,480 00	
Pattison, H. A. L.	6,780 00		Thomson, A.	5,560 00	1,791 76
Porter, E. E.	5,208 00		Travers, C. T.	6,480 00	1,552 04
Queale, O. H.	5,208 00		Turnbull, W. E.	5,088 00	
Rae, R. W.	5,208 00		Wall, J. G.	5,208 00	
Rees, D. B.	5,520 00	659 87	Walsh, H. E.	6,180 00	
Rees, H. S.	6,780 00	618 31	Williamson, H. J.	5,880 00	783 16*
Risteen, H. C.	5,208 00		Winsor, E.	6,120 00	

*Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Acton, C. J.	1,174 98	Bratland, G. K.	663 45	Davies, J. J.	1,413 69
Aindow, J. C.	1,546 05	Brethour, C. A.	1,094 24	Debow, D. E.	682 64*
Aitken, E. V.	515 05	Brister, V. J. R.	1,654 11	Denison, P. J.	1,125 86*
Alto, R. R.	617 02*	Brown, T. L.	1,426 28	DeNiverville, A.	852 85
Anderson, E.	866 85*	Brum, P. R.	766 90*	DeNiverville, R.	800 47
Andrew, E. B.	{ 504 00 721 85*	Bulger, G. C.	753 50	Desloges, L.	769 01
Appleton, C. A.	511 58	Burbridge, B. F.	891 40	Desrochers, G. L. ..	1,023 60
Archer, J. E.	989 05	Burgess, J. H.	937 80	Dewar, D. J.	530 69
Armstrong, D. J.	515 20	Cairns, R. H.	2,651 23	Dexter, E. H. V.	549 52*
Armstrong, E. F.	606 70*	Cameron, H.	918 34*	Deziel, J. N. H.	749 71
Armstrong, J. R.	1,095 18	Carmichael, J. F.	764 95	Dibblee, F. A.	854 74
Armstrong, T.	810 81	Carroll, A.	799 90	Dick, C. V.	527 96
Ashdown, J. E.	756 25	Cartie, C.	543 97	Dickie, A. J.	507 65*
Ashe, M.	807 67	Casey, P. K.	873 45	Dodds, R. R.	625 45*
Atkinson, H. E.	2,642 05	Chaba, P.	1,102 10	Dodds, S. A. H.	504 29*
Ayres, V. N.	868 55	Childs, A. J.	504 74	Dohaney, W.	891 52
Bambrick, C. A.	602 40*	Childs, F. A.	513 32	Donnelly, T. A.	592 55
Baribeau, M.	778 61	Chilton, A. E.	706 40	Doskotch, W.	1,007 85
Barnes, E. A.	646 90	Chollak, V. G.	687 80*	Driscoll, B.	589 65
Barrowman, I. G.	1,023 32	Chorney, P.	579 60	Duffy, F. H.	1,133 15
Batts, J.	878 71	Clare, S. K.	572 30	Dunn, J. L.	886 86
Baumber, J. W.	525 05	Clark, J.	870 42	Dupuis, D. H.	658 05
Baxter, W. H.	592 55	Clee, B.	669 95	Duval, B. A.	751 34
Baycroft, H. F.	1,302 40	Coffey, L. A.	4,669 46	Ellis, I. A.	1,209 63
Bell, D.	715 95	Cole, R. A.	633 78	Ervin, R. F.	1,074 70
Bell, R. C.	844 10	Coleman, J. R.	580 61	Ervin, R. G.	1,075 61
Benjamin, H. F.	542 12*	Coleopy, H.	568 78	Ewert, D.	1,087 88
Bentley, F. L.	593 41	Cornish, J.	646 90	Farquhar, A. S.	2,183 17
Bertalino, J.	898 13	Cornish, J. F.	1,497 52	Farrell, R.	684 51
Bird, G. D.	989 28	Couch, H. G.	1,710 25	Fehr, G. O. J.	787 10
Black, W. A.	2,482 73	Craton, H. J. C.	1,229 05	Fink, D. C.	646 81
Blacklock, W. A.	{ 534 65 720 18*	Cringam, F. J.	606 41	Finley, H. R.	589 13
Blackwell, F. M.	569 92	Crochetiere, A. A.	938 79	Fisher, A. G.	868 12
Boby, R. C.	1,017 47	Crossley, R. J.	765 70	Fisher, H. E.	1,568 53
Boudreau, A. M.	964 55	Currie, J. J.	1,142 25	Fleming, M. N.	710 49
Bowie, H. H.	558 20	Curry, D.	1,327 35	Fleming, W. R.	664 94
Boyd, D. W.	509 15*	Cuthbert, S. R.	1,318 40	Flick, A. C.	703 58
Branscombe, R. E. ..	813 52	Dalton, I. M.	572 09*	Foran, R. F.	712 95
		Davenport, H. E.	582 45	Foran, Roderick ...	522 57
		Davidson, J. R. C. ..	1,653 65	Forbes, J. D.	577 65

Travelling expenses		Travelling expenses		Travelling expenses	
Ford, J. L.	658 85	Jackson, G. S. F. ...	602 78*	McDowell, W. O. ...	904 44
Foster, C. C.	583 65	Jackson, H. F.	511 67*	McEachern, D. J. ...	2,923 57
Foster, F. K.	591 30	Jamieson, J. C.	1,418 98	McGrath, T. M.	882 91
Fournier, J. P.	1,636 89	Jenkins, J. K. R.	588 00	McInnis, W. F.	619 45
Fowler, L. C.	568 92*	Johns, P.	1,107 90*	McLaughlin, W. D. ...	540 53
Fozard, G. A.	926 18	Johnson, J. S.	1,420 80	McLean, A. A.	646 07
Fraser, J. R.	1,295 16	Johnson, W. M.	873 39	McLean, J. A.	1,204 25
Fry, E.	695 86	Joubert, P. R.	547 80	McLean, S. A.	713 01
Funston, B. H.	685 53*	Joyce, E.	579 20	McLennan, A. J.	540 50
Gifford, J. E. C.	914 64	Keenan, R. A.	787 00	McLeod, N. A.	1,157 28
Garland, H. A.	1,241 80	Keetley, R. S.	684 95	McMullen, D. N.	504 30
Garrett, E. J.	617 75	Keith, L.	{ 1,301 66	McNeice, J. D.	602 87*
Garvey, J. O.	1,768 07*		{ 1,303 44*	McNeil, J. R.	758 19
Gervais, J. A.	600 43	Kelly, O. G.	1,079 35	McWatters, J. J.	927 55
Gifford, D.	656 18	Kimball, G. L.	1,419 75	Messier, J. L.	1,736 34
Ginn, E.	678 50	Kitchen, S. J.	798 02	Miller, J. R.	767 20
Gloster, H. H.	530 60	Klein, D. A.	556 65	Milne, L. S.	2,684 86
Glover, W.	732 45	Knuff, L.	1,120 65	Milner, S. W.	777 13
Godsalve, R. W.	653 51	Knutsen, G.	1,490 70	Moakler, A. P.	646 90
Gongos, A. A.	1,403 24	Koehler, J. K.	562 44*	Montpetit, C.	1,816 29
Gooding, R. G.	1,118 55	Konzuk, J.	750 95	Moore, A. J.	974 85
Goodridge, N. C.	505 10	Koper, L.	590 95	Morehouse, J. B.	720 90
Goodwin, R. W.	1,666 87	Labelle, P. E.	1,684 51	Morris, J. D. M.	1,197 38*
Gordon, R. M.	858 94	Lace, G. S.	610 40	Mortensen, L. W.	578 82
Gordeau, H.	529 02	Lake, C. R.	986 03	Murphy, H. M.	960 58
Graham, D. D.	704 39*	Lake, P. E.	552 26	Nantel, Aime	1,953 66
Granger, W. M.	578 57	Lalonde, E. D.	1,285 70	Nantel, Andre	1,086 04
Grant, A. S.	{ 536 07	Lambert, H.	871 24	Neale, G. M.	2,010 76
	{ 633 37*	Lamille, J. E.	623 20	Nelson, L. E.	734 75
Grant, S. T.	584 82	Lauder, J. R.	578 66	Newby, H. W.	665 79
Gray, J. W.	545 30	Lavery, W. R.	1,965 11	Nichols, T.	1,203 74
Greene, J. H.	646 90	Lawrence, B. E.	562 27	Nolan, T. G.	1,187 90
Crist, S. H.	1,111 80	LeBlanc, J. F.	1,558 92	Noury, J. O.	1,828 27
Goodbridge, A. E. ...	1,485 28	LeBlanc, P.	1,182 45	Nurse, W. G.	881 25
Guyot, A.	598 46	Lebœuf, C. A.	899 90	Oakley, L. A.	1,960 66
Haigh, N.	1,820 63	Lee, C. B.	881 20	O'Reilly, J. B.	535 36
Haigh, W. A.	1,485 27	Leggate, E.	775 94*	Orser, G. C.	895 00
Halina, W.	553 00	Lenaghan, C. M.	1,120 93	Ostrom, J. A.	1,452 66
Hammill, A.	745 97	Leslie, M. E.	600 70	Othot, C. A.	1,033 43
Hammill, P.	755 67	Lines, E. G.	521 60*	Parce, A. H.	818 20
Hardford, G. P.	{ 524 05	Linton, W. R.	1,099 53	Parkin, C. A.	552 30
	{ 1,621 37*	Logan, D. A.	1,651 77	Patterson, H. W.	3,072 17
Hardman, J.	1,557 37	Lomenda, J. J.	808 17	Patterson, J.	728 90
Harris, G. S.	857 15	Loring, R. O.	2,998 87	Paul, R. J.	956 85
Harris, K. C.	1,030 15	Lougheed, L.	1,592 20	Paulson, C. R.	843 75
Hawkins, L. K.	1,015 10	Lowe, G. F.	706 01	Pettit, K. G.	591 30
Heans, G. O.	912 24	MacDougall, I. C. ...	3,605 58	Phillips, J. J.	883 94
Heath, R. A.	1,846 82	MacFarlane, C. T. ...	595 10	Phillips, R. I.	591 00
Heatherington M. L. ...	1,483 96	Mackie, W. H.	1,233 37	Philpott, G. W.	1,423 87
Henderson, J. G.	505 00*	McLean, H. A.	3,115 60	Pierce, R. H.	501 82*
Hewitt, R. O.	977 75	MacMillan, A. C. ...	728 09	Pinder, A. R.	972 30
Hicks, L. W.	524 89	Madden, H. R.	811 75	Podd, L. J.	1,035 53
Hilchie, W. F.	593 60	Mah Lim, F.	523 50*	Portlock, J. G.	663 78
Hoddnott, W. A.	523 56*	Marquis, P.	571 50	Potter, J. G.	654 29*
Hodgkinson, D. B. ...	920 13*	Martin, J. M.	579 60	Power, J. F.	956 14
Hodgkinson, D. B. ...	1,046 85	Martin, R. G.	1,198 79	Press, H. R.	1,495 40
Holdsworth, W.	856 10	Mather, G. R.	1,451 35	Prevost, J. B.	508 35
Howard, L.	647 00	Matheson, F. A.	564 25	Rae, G.	557 03
Hughes, M. L.	501 66	Mathewson, B. A. ...	706 92	Ralph, K. B.	937 58
Hunka, D.	803 36	Maughan, J. R.	508 32*	Rasmussen, C. G. ...	834 48
Hunter, L. B. R.	979 83	McAree, D. C.	944 91	Renaud, J. W. A. ...	884 53
Hurhily, G. H.	797 93	McArthur, E. E.	625 85	Rennie, C. R.	549 22*
Hurst, J.	685 08	McCauley, H. C. ...	857 16	Restall, B. A.	570 05
Hutchings, J. G.	901 38	McClary, N. H.	1,305 77	Richards, F.	990 75
Ireland, E. H.	793 20	McDougall, I. A. ...	522 31	Richards, T. L.	628 52
Jackson, D. T.	579 18	McDowell, A.	790 20	Ricker, W. A.	950 59

Travelling expenses		Travelling expenses		Travelling expenses	
Robertson, G. W. . . .	1,236 72*	Smith, A. K.	513 88	Turner, E.	1,008 10
Roy, J. O.	1,065 81	Smith, J. M.	1,398 50	Upson, G. C.	1,166 36
Rudy, L. O.	523 60	Smith, L. B.	514 59	Vaughan, H. A. . . .	510 30
Rush, E. N.	538 20*	Smith, U. K.	563 97*	Vaughan, J. K.	851 57
Russel, A.	553 95	Stark, A. P.	840 65	Volchuk, A.	598 46
Rutledge, A. B. . . .	1,312 73	Steggles, E.	1,326 26	Walker, A. H.	662 95
St. Jacques, O. . . .	576 63	Stevenson, H. A. . .	1,482 19	Walker, G. E.	948 75
Saulou, L. G.	691 30	Stewart, W. W. . . .	644 30	Wallingford, K. . . .	616 37
Sawyer, D.	1,036 58	Stratton, W. D. G. .	785 49	Wheeler, H. V. G. . .	570 90
Scott, J. D.	715 00	Street, R. L.	593 13*	White, H. W.	661 99
Sealey, F. W.	1,177 68	Summer, J. S.	816 29*	Whitney, H.	744 23
Segal, D.	3,105 79	Sykes, L.	690 92	Wicks, A. A.	1,102 31
Seymour, A.	502 05	Taillon, J. A.	689 80	Wilkins, E. B.	1,112 13
Sharpe, J. A.	1,252 22	Tait, T. W.	842 58	Williams, C. M. . . .	510 65
Shatford, S. A. . . .	506 27	Tapp, H. C.	765 68	Williams, H. S. . . .	1,583 67
Sherwood, C. E. . . .	823 65	Taylor, C. S.	724 55	Wilson, A. W.	595 39
Shoultz, E.	1,539 72	Taylor, G. T.	2,285 48	Wilson, H. E.	1,089 45
Silverberg, D. M. . .	878 78	Terry, N. C.	1,003 75	Wilson, H. M.	3,895 52
Simmonds, I. W. . . .	855 90	Thompson, F. D. . .	505 84*	Wishart, J.	738 25
Simpson, H. H. . . .	1,190 55	Thompson, J. G. . .	788 18	Woodley, W. S. . . .	619 75
Skelton, C. H.	556 86	Thorpe, F. J.	974 72	Young, A. G. W. . . .	762 62
Sleven, M. L.	1,019 35	Titus, R. L.	634 86*	Zimmerman, S. O. . .	1,565 03
Slinn, T. G.	709 10	Town, J. A.	777 33		

* Removal expenses.

AIR TRANSPORT BOARD

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Baldwin, J. R., Chair- man	\$ 12,000 00	\$ 1,996 34	Bonner, E. J.	6,000 00	576 14
McLean, A. D., Member	9,000 00	1,916 62	Finlayson, J. C. . . .	5,820 00	
Vachon, J. P. R., Mem- ber	9,000 00	1,787 01	McDonald, A. S. . . .	6,900 00	1,658 57
			Younger, G. R.	5,880 00	3,191 05

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Knight, L.	\$ 5,338 26

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Archibald, Hon. Mr.			Altimas, F. J.	5,268 00	
Justice M. B., Chief Commissioner	\$ 3,000 00†		Baillargeon, P. F. . .	5,880 00	
Wardrope, H., Asst.			Barton, A. T.	5,208 00	1,390 87
Chief Commissioner .	12,000 00		Bingham, H. O. . . .	5,208 00	1,194 50
Sylvestre, A., Deputy Chief Commissioner .	10,000 00		Blakeney, F.	5,208 00	1,268 41
Chase, H. B., Commis- sioner	10,000 00	\$ 561 14	Bourgault, J. L. . . .	5,208 00	687 84
MacPherson, Hon. F.			Burwash, M. E. . . .	6,780 00	
M., Commissioner . .	10,000 00		Cawley, H. R.	5,520 00	
Patterson, W. J., Com- missioner	10,000 00	504 29	Couper, J. G.	5,208 00	
			Coyne, H. E. B. . . .	7,500 00	
			Cunliffe, J. H.	5,208 00	1,016 75
			Darling, H. J.	5,580 00	
			Davis, H. A.	5,208 00	1,182 90

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Davis, R. J.	5,208 00	1,134 35	Kydd, G.	5,820 00	511 85
des Trois Maisons, J. A.	5,580 00		Lesage, A.	5,208 00	1,289 20
Dumontier, J. E.	6,180 00		MacDonald, R. M. ...	6,180 00	844 64
Ellicott, H. W.	7,080 00		Noble, H. E.	5,208 00	
Fullerton, W. V.	5,208 00	1,259 32	Noell, D. M.	6,780 00	1,048 30
Hall, E. K.	7,500 00	528 40	Reid, J. W.	5,208 00	988 80
Hartle, F. S.	6,600 00	731 79	Saunders, R. F.	5,328 00	572 90
Harvey, F. R.	5,580 00		Scott, G. A.	7,320 00	
Hawkins, L. H.	5,580 00		Sommerville, F. W. ...	5,208 00	1,099 08
Hutton, F. S.	5,580 00	641 35	Sutherland, J. A.	5,328 00	1,314 20
Ingle, P. K.	5,208 00	1,216 96	Timmins, J.	5,208 00	1,296 25
Kerr, R.	6,480 00		Wiseman, W. H.	5,208 00	1,783 13
Kirk, A. S.	10,000 00				

† In addition to his salary as a Judge of the Exchequer Court.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bignell, D. C.	\$ 757 95	Extence, G. M.	712 82	Torrington, J. C.	2,127 10
Carruthers, V. H. ...	809 85	McLaren, C. S.	764 64	Turnbull, T. H.	1,126 93
Downie, W. M.	1,334 27	Stonehouse, M. M. ..	601 46		

Suppliers and Contractors receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list.

J. D. Adams, Ltd., Paris, Ont., \$17,805.90; Ahearn and Soper Co., Ltd., Ottawa, \$21,384.15; Albert and McCaffery, Ltd., Prince Rupert, B.C., \$11,717.17; Alberta Construction Co., Edmonton, \$18,190.66; Alberta Government Telephones, Edmonton, \$18,266.01; University of Alberta, Edmonton, \$10,274.84; Allis-Chalmers, Rumely, Ltd., Toronto, \$21,696.60; Aluminum Co. of Canada, Ltd., Montreal, \$36,487.22; Guy Andrews, Reg'd., Montreal, \$11,510.26; Anglo-Newfoundland Development Co., Ltd., Botwood, Nfld., \$123,259.24; F. W. Argue, Ltd., Ottawa, \$18,579.60; Armo Drainage and Metal Products, Ltd., Guelph, Ont., \$16,401.79; Armstrong Bros., Construction, Brampton, Ont., \$869,305.28; Atlas Construction Co., Ltd., Montreal, \$1,799,769.80; A. G. Bayes, Cranbrook, B.C., \$15,498.43.

Beaudet and Cie, Ltée., Mont Joli, Que., \$12,489.66; Beauharnois Light, Heat and Power Co., Ltd., Montreal, \$11,954.10; Beech Aircraft Corporation, Wichita, Kansas, U.S.A., \$177,395.63; Bell Telephone Co. of Canada, Montreal, \$107,273.56; Beverage Sales Co., St. John's, \$17,356.22; Bingley Steel Works, Cornwall, Ont., \$10,295.90; Bird Construction Co., Ltd., Moose Jaw, Sask., \$52,491.35; J. H. Blanchet, St. Pamphile, Que., \$10,139.34; Brabant Bros., Ltd., St. Boniface, Man., \$96,686.91; Brantford Cordage Co., Ltd., Brantford, Ont., \$10,575.69; British American Oil Co., Ltd., Toronto, \$294,598.55; British Columbia Electric Co., Ltd., Vancouver, \$32,797.86; British Columbia Telephone Co., Vancouver, \$22,206.07; Burns and Co., Ltd., Calgary, Alta., \$65,786.03; Burrard Dry Dock Co., Ltd., North Vancouver, \$239,313; A. F. Byers Construction Ltd., Montreal, \$47,665.97.

Cables, Conduits and Fittings, Ltd., St. Johns, Que., \$30,905.91; City of Calgary, Alta., \$10,522.28; Government of Canada—Department of National Defence, \$417,476.63, National Harbours Board, \$18,833.58, Department of National Revenue, \$62,817.29, Northern Transportation Co. (1947) Ltd., Edmonton, \$21,524.39, Post Office Department, \$99,459.15, Department of Public Printing and Stationery, \$613,617.03, Unemployment Insurance Commission, \$32,863.97; Canada Cement Co., Ltd., Montreal, \$176,785.80; Canada Chain and Forge Co., Ltd., Vancouver, \$19,822.91; Canada Gunitite Co., Ltd., Montreal, \$31,630.42; Canada Packers Ltd., Toronto, \$99,490.34; Canada Western Cordage Co. Ltd., Vancouver, \$10,021.67; Canada Wire and Cable Co., Ltd., Toronto, \$13,644.50; Canadian Aviation Electronics, Ltd., Montreal, \$46,279.40; Canadian Bitumuls Co., Ltd., Leaside, Ont., \$14,255; Canadian Bridge Co., Ltd., Walkerville, Ont., \$26,926.52; Canadian Corps of Commissioners, Montreal, \$74,852.72; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$261,167.98; Canadian General Electric Co., Ltd., Toronto, \$344,999.01; Canadian Industries, Ltd., Montreal, \$19,412.88; Canadian Ingersoll-Rand Co., Ltd., Montreal, \$32,763.38; Canadian Line Materials, Ltd., Toronto, \$35,225.76; Canadian Liquid Air Co., Ltd., Montreal, \$36,863.84; Canadian Marconi Co., Montreal, \$33,910.63; Canadian National Railways, Montreal, \$1,123,475.37; Canadian National (West Indies) Steamships, Ltd., Montreal, \$14,805.20;

Canadian Oil Companies, Ltd., Toronto, \$50,269.41; Canadian Pacific Airlines Ltd., Montreal, \$91,393.40; Canadian Pacific Railway Co., Montreal, \$115,687.21; Canadian Pratt and Whitney Aircraft Co., Ltd., Longueuil, Que., \$128,104.49; Canadian Vickers, Ltd., Montreal, \$202,376.67; Canadian Westinghouse Co., Ltd., Hamilton, Ont., \$42,918.26; Percy Carriere Automobiles, Ltd., Ottawa, \$10,403.01; Chantier Maritime de St. Laurent, Ltée, St. Laurent, Que., \$42,004.25; Chrysler Corporation of Canada, Ltd., Windsor, Ont., \$18,071.60; S. J. Clark, St. John's, \$67,870; Claytons, Ltd., Halifax, \$11,401.25; Collingwood Shipyards, Ltd., Collingwood, Ont., \$12,408.05; Concrete Products (Nfld.) Ltd., St. John's, \$26,043.05; Co-Opérative d'Electricité des Sept Îles, Que., \$14,512.68; County Construction Co., Ltd., Charlottetown, \$29,423.60; Crane, Limited, Montreal, \$22,690.75; Crowe, Gonnason Co., Ltd., Victoria, \$18,055.62; S. Cunard and Co., Ltd., Halifax, \$40,926.26; Chas. Cusson, Ltd., Montreal, \$19,718.90.

Daigle & Paul, Ltd., Montreal, \$11,043.11; Darling Bros., Ltd., Montreal, \$11,164.70; Geo. T. Davie & Sons, Ltd., Lauzon, Que., \$108,544.29; Davie Shipbuilding & Repairing Co., Ltd., Montreal, \$585,331.21; Chester Dawe, Ltd., St. John's, \$20,479.66; Dennistee Corporation, Ltd., London, Ont., \$12,180; Diamond Construction Co., Ltd., Fredericton, \$312,654.77; Dominion Chain Co., Ltd., Niagara Falls, Ont., \$30,817.69; Dominion Coal Co., Ltd., Sydney, N.S., \$276,089.87; Dominion Engineering Co., Ltd., Montreal, \$56,804.63; Dominion Road Machinery Sales Co., Ltd., Goderich, Ont., \$18,349.25; Dominion Rubber Co., Ltd., Kitchener, Ont., \$11,351.92; Dominion Steel & Coal Corporation, Ltd., Montreal, \$16,421.20; Drummond McCall & Co., Ltd., Montreal, \$16,197.77.

Eastern Coal Co., Ltd., Saint John, N.B., \$13,571.61; Eastern Light & Power Co., Ltd., Sydney, N.S., \$14,670.17; T. Eaton Co., Ltd., Toronto, \$64,937.51; Thomas A. Edison, Inc., Bloomfield, N.J., U.S.A., \$36,957.28; City of Edmonton, \$14,676.36; Empire Brass Mfg. Co., Ltd., London, Ont., \$20,386.66; Evans, Coleman Trading Co., Ltd., Vancouver, \$13,780.61; Federal Electric Manufacturing Co., Ltd., Montreal, \$39,878.02; The Flintkote Company of Canada, Ltd., Toronto, \$20,027.98; Melville Forbes, Lion's Head, Ont., \$25,937.58; Fraser Valley Builders, Ltd., Mission City, B.C. \$29,060.37.

Gas Accumulator (Canada) Ltd., Toronto, \$18,933.89; General Coal Co., West Saint John, N.B., \$96,176.93; General Construction Co., (Alberta) Ltd., Lethbridge, Alta., \$27,802.50; General Supply Co. of Canada, Ltd., Ottawa, \$72,836.94; B. F. Goodrich Rubber Company of Canada, Ltd., Kitchener, Ont., \$14,151.91; Goodyear Tire & Rubber Co. of Canada, Ltd., New Toronto, \$11,371.99; T. G. Gorman (N.S.) Ltd., Halifax, \$821,570.88; Grant-Mills, Ltd., Montreal, \$50,703.89; Gray Coach Lines, Ltd., Toronto, \$19,539; William and J. G. Greey, Ltd., Toronto, \$18,509.50.

C. & W. Hackett, North Sydney, N.S., \$10,744.48; Hacquoil's, Fort William, Ont., \$16,602.23; Halifax Shipyards, Ltd., Halifax, \$96,222.20; Hanssen Construction Co., Ltd., Vancouver, \$37,022.35; Harrisons & Crosfield (Canada), Ltd., Montreal, \$136,444.23; Harvey & Co., Ltd., St. John's, \$36,690.52; John Heney & Son, Ltd., Ottawa, \$16,578.89; Highway Paving Co., Montreal, \$543,207.83; Hollinger, Ungava Transport, Ltd., Mont Joli, Que., \$12,489.56; Home Oil Distributors, Ltd., Vancouver, \$18,786.21; Hudon & Orsali, Ltd., Montreal, \$11,641.53; Hudson's Bay Co., Winnipeg, \$72,714.95; Hudson's Bay Vicariate Transport, Ltd., Churchill, Man., \$40,779.82; Hydro-Electric Power Commission of Ontario, Toronto, \$76,303.18; Hydro-Quebec, Montreal, \$91,206.83.

Imperial Oil Ltd., Toronto, \$1,211,761.18; Imperial Tobacco Co. of Canada, Ltd., Montreal, \$29,386.71; Industrial & Road Equipment Ltd., Edmonton, \$25,924.36; International Harvester Co. of Canada, Ltd., Hamilton, Ont., \$432,950.29; International Paints (Canada) Ltd., Montreal, \$13,894.25; Intrusion-Prepakt Ltd., Toronto, \$26,489.55; Irving Oil Co., Ltd., Saint John, N.B., \$50,409.80; Job Bros. & Co., Ltd., St. John's, \$13,422.69; Kelly-Douglas & Co., Ltd., Vancouver, \$24,995.96; Lucien Lachapelle, Sorci, Que., \$98,952.63; W. B. Leacy, Prescott, Ont., \$14,059.12; J. N. Leblanc, Cacouna, Que., \$15,111; Lord & Cie., Ltée, Montreal, \$36,688.65.

MacDonald Bros., Aircraft, Ltd., Winnipeg, \$13,657.21; H. R. MacMillan Sales (Quebec) Ltd., Montreal, \$43,344.53; Marine Industries, Ltd., Montreal, \$5,319,339.33; Maritime Central Airways, Ltd., Charlottetown, \$25,539.40; Maritime Telegraph and Telephone Co., Ltd., Halifax, \$15,265.51; Marshall-Wells Co., Ltd., Edmonton, \$16,723.94; McColl-Frontenac Oil Co., Ltd., Montreal, \$24,024.93; E. A. McCue, Alberton, P.E.I., \$10,000; O. J. McCulloch & Co., Montreal, \$45,919; McDonnell Ship Repairs Ltd., Montreal, \$20,420.60; McKay-Cocker Construction, Ltd., London, Ont., \$11,838.90; W. C. McKay & Sons, Ltd., Shelburne, N.S., \$78,661; McKinnon Columbus Chain Co., Ltd., St. Catharines, Ont., \$13,299.11; McLennan, McFeely & Prior, Ltd., Vancouver, \$10,999.54; S. McNally & Sons, Ltd., Hamilton, Ont., \$26,100; McNamara Construction Co., Ltd., Toronto, \$13,500; Frank McNamara, Ltd., St. John's, \$12,051.72; McQueen Marine, Ltd., Amherstburg, Ont., \$42,765.48; Measurement Engineering, Ltd., Annaprior, Ont., \$7,902.50; Modern Tool Works, Ltd., Toronto, \$28,625.34; Moldaver Bros. Lumber Co., Ltd., Peterborough, Ont., \$14,763.83; Mont Laurier Aviation Co., Ltd., Roberval, Que., \$28,561.99; Municipal Spraying & Contracting, Ltd., Halifax, \$557,554.21.

National Carbon Ltd., Toronto, \$48,499.87; National Grocers Ltd., Ottawa, \$25,918.16; R. A. Nelson, North Vancouver, \$50,702.52; Robert Nelson Contracting Co., North Vancouver, \$69,466.14; New Brunswick Electric Power Commission, Fredericton, \$33,800.53; New Brunswick Telephone Co., Saint John, N.B., \$14,770.16; Newfoundland Board of Liquor Control, St. John's, \$92,855.52; Newfoundland Margarine Co., Ltd., St. John's, \$10,501.04; Stanley C. Nickerson, Black's Harbour, N.B., \$11,444.69; North Shore Construction Co., Ltd., Montreal, \$57,909.24; Northern Construction Co. and J. W. Stewart, Ltd., Vancouver, \$75,217.53; Northern Electric Co., Ltd., Montreal, \$154,308.99; Northern Wings Ltd., Sept Îles, Que., \$26,182.78.

H. J. O'Connell, Ltd., Montreal, \$244,076.34; A. T. O'Leary & Co., Ltd., Halifax, \$12,277.82; Province of Ontario—Department of Highways, Toronto, \$31,005.28; Ontario Hughes-Owens Co., Ltd., Ottawa, \$58,030.53; Pacific Meat Co., Ltd., Vancouver, \$21,319.43; Pacific Pile Driving Co., Ltd., Victoria, \$140,980.22; Peninsula

Construction Co., Ltd., Gaspé, Que., \$32,687; Philpott, Evitt & Co., Ltd., Prince Rupert, B.C., \$32,643.59; Pietou Foundry & Machine Co., Ltd., Pietou, N.S., \$16,027.05; Hiram L. Piper & Co., Ltd., Montreal, \$10,165.01; Poole Construction Co., Ltd., Edmonton, \$53,634.74; T. J. Pounder & Co., Ltd., Winnipeg, \$30,494.77; Prefabricated Homes Co., Montreal, \$17,516.76; Prefabricated Structures, Vancouver, \$30,645.17; Premier Construction Co., Ltd., Vancouver, \$55,196.20; J. L. E. Price & Co., Ltd., Montreal, \$33,213.39; Pullam Construction, Ltd., Toronto, \$34,723.31; Quaker Oats Co. of Canada, Ltd., Peterborough, Ont., \$10,760.50; Quebec Paint Inc., Matelot, Que., \$11,597.98; Quemont Construction Co., Inc., Montreal, \$44,418.11.

R.C.A. Victor Co., Ltd., Montreal, \$147,982.95; John K. Ranta, Port Arthur, Ont., \$19,188.73; Rayner Construction, Ltd., Leaside, Ont., \$228,479.28; Remington Rand, Ltd., Toronto, \$14,826; Richmond Construction Co., Vancouver, \$68,331.07; L. S. Rioux, Isle Verte, Que., \$14,673; Roads Resurfacing Co., Ltd., Hamilton, Ont., \$10,970; Robb Engineering Works, Ltd., Amherst, N.S., \$17,587; M. H. Roberts, St. John's, \$12,334.10; Wm. Robertson & Son, Ltd., Halifax, \$10,795.40.

Saint John Iron Works, Ltd., Saint John, N.B., \$30,321.11; La Compagnie de Téléphone du Golfe St. Laurent, Ltée., Rimouski, Que., \$13,963.80; St. Lawrence Coaling Co., Ltd., Trois Rivières, Que., \$91,790.98; St. Lawrence Dry Docks, Ltd., Montreal, \$10,195.37; St. Lawrence Power Co., Ltd., Cornwall, Ont., \$30,678; Sangamo Co., Ltd., Leaside, Ont., \$69,731.15; Sanitorium Board of Manitoba, The Pas, Man., \$11,309.24; Saskatchewan Power Corporation, Regina, \$16,193.94; Isaac Selick & Sons, Ltd., Moncton, N.B., \$11,989.51; Shell Oil Co. of Canada, Ltd., Toronto, \$88,070.67; James Sheppard & Sons, Reg'd., Sorel, Que., \$28,336.68; Sherwin-Williams Co. of Canada, Ltd., Montreal, \$10,382.36; Sicard Inc., Montreal, \$56,220.65; Sigurdson & Martin, Churchill, Man., \$18,226.26; Sorel Mill & Builders Supply, Ltd., Sorel, Que., \$13,225.15; C. B. Spencer & Sons, Fortune, Nfld., \$13,446.75; Standard Oil Co. of British Columbia, Ltd., Vancouver, \$13,545.98; Sterling Rubber Co., Ltd., Guelph, Ont., \$16,644.40; Storms Contracting Co., Ltd., Leaside, Ont., \$239,950.63; Stromberg-Carlson Co., Ltd., Toronto, \$28,485.66; Sturgeons Ltd., Toronto, \$10,226.23; Swift Canadian Co., Ltd., Toronto, \$73,228.99; Sydney Engineering & Dry Dock Co., Ltd., Sydney, N.S., \$23,113.65.

Terminal Construction Co., Ltd., Montreal, \$71,961.95; Henry J. Thomas & Sons, St. John's, \$16,164.23; City of Toronto, \$11,247.80; Towland Construction Co., Ltd., London, Ont., \$13,176.86; Trans-Canada Air Lines, Montreal, \$128,798.87; Union Tractor & Equipment Co., Ltd., Calgary, Alta., \$19,279.02; United Towns Electric Co., St. John's, \$20,614.72; Upper Fraser Valley Construction Co., Ltd., Chilliwack, B.C., \$25,608.66; City of Vancouver, \$10,410.16; Vancouver Island Coals Ltd., Nanaimo, B.C., \$26,299.76; Vivian Engine Works, Ltd., Vancouver, \$12,743.45.

Walter Motor Trucks of Canada, Ltd., Toronto, \$111,048.97; J. & R. Weir, Ltd., Montreal, \$16,413.05; Western Grocers Co., Ltd., Winnipeg, \$32,007.56; Western Oxygen Co., Ltd., Armstrong, B.C., \$13,409.13; White Pass & Yukon Route, Whitehorse, Y.T., \$32,683.56; A. C. Wickman (Canada) Ltd., Toronto, \$12,892.74; Wilsil Limited, Montreal, \$60,337.03; World-Wide Airways, Inc., St. Johns, Que., \$12,704.58; Yarrows Limited, Victoria, \$55,617.12; Yukon Construction Co., Edmonton, \$97,535.62.

Appendix 1

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION

OTTAWA, March 31, 1951

The President and Directors,
Canadian Overseas Tele-
communication Corporation,
Montreal, P.Q.

Gentlemen:

The accounts of the Corporation have been audited to December 31, 1950.

Submitted herewith are the following statements:

Balance Sheet as at December 31, 1950, to which my certificate is attached.

Statement of Income and Expenditure for the year ended December 31, 1950; the date of the Corporation's inception was January 1, 1950, although the Directors were not appointed until a date in March, and actual operations did not commence until June.

Lands, Buildings and Equipment are shown on the Balance Sheet at a value of \$2,757,318.00. By far the greater portion of this total represents amounts estimated by, or on behalf of the Corporation, to be the value of assets expropriated from predecessor companies. All settlements had not been consummated at December 31, 1950, nor up to the time of certifying the accounts for the year.

A reserve of \$87,350.00 for depreciation of the above assets has been provided. This is an arbitrary amount which will require adjustment after settlements are arrived at for the assets expropriated.

Provision for Adjustments. The first collation of expenses incurred by the National Bodies of all the Partner Governments, in connection with the Commonwealth common-user system of telecommunications, will be to March 31, 1951. To December 31, 1950, there has been included in operating expenses the sum of \$358,019.00, based on tentative arrangements with the Commonwealth Telecommunications Board.

When the Corporation is assessed for its share of the aggregate expenses of the National Bodies, the \$358,019.00 may require revision; for this purpose an estimated \$80,000.00 has been included as a liability and as an operating expense.

Yours faithfully,

WATSON SELLAR,
Auditor General of Canada.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—Continued

Balance Sheet as at December 31, 1950

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks.....	307,077	Liabilities	
Accounts Receivable.....	397,648	Accounts payable and accrued charges.....	2,714,482
Prepaid Expenses:		Reserve for fire loss.....	3,067
Inventory of operating supplies, at cost.....	53,199	Provision for adjustments in Corporation's share of Commonwealth Communications network expense, etc.....	80,000
Stationery and unexpired insurance.....	8,888		
Lands, Buildings and Equipment.....	2,757,318	Capital	
Less: Provision for depreciation.....	87,350	The Government of Canada—Advances under Section 14 of the Canadian Overseas Telecommunication Corporation Act.....	551,761
		Excess of income over expenditure for the year ended December 31, 1950, per Schedule I.....	87,470
			<u>639,231</u>
			<u>\$ 3,436,780</u>

Approved on behalf of the Board.

C. P. EDWARDS,
*Director.*R. M. BROPHY,
*Director.*WATSON SELLAR,
Auditor General of Canada.

March 31, 1951.

I have examined the accounts of the Canadian Overseas Telecommunication Corporation for the period from its inception, January 1, 1950, to December 31, 1950, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Corporation, subject to the qualifications in my report of even date.

CANADIAN OVERSEAS TELECOMMUNICATION CORPORATION—*Concluded*

Statement of Income and Expenditure for the year ended December 31, 1950

Income from Operations			1,021,122
<i>Deduct:</i>			
Operating expenses—			
Direct		261,962	
Share of Commonwealth network expenses	358,019		
Provision for adjustments	80,000		
		<u>438,019</u>	
			699,981
Operating Profit			<u>321,141</u>
<i>Deduct:</i>			
Administration expenses		279,124	
<i>Less:</i> Sundry revenue	870		
Allowance for administration of Commonwealth net-			
work in Canada	112,415		
		<u>113,285</u>	
			165,839
Traffic solicitation expense		66,054	
Share of Commonwealth Telecommunication Board's expense		1,778	
			<u>233,671</u>
Excess of Income over Expenditure			<u>\$ 87,470</u>

PARK STEAMSHIP COMPANY LIMITED—*Concluded*

Statement of Income and Expenses for the year ended March 31, 1951

Income			
Vessel charter hire	831,688		
Interest	30,147		
			861,835
Administrative Expenses			
Salaries	24,147		
Living allowances and travel expenses	1,866		
Stationery and printing	209		
Legal expense	393		
Office supplies and expenses	393		
Unemployment insurance	76		
Other expenses	36		
			27,120
Excess of Income over Expenses for the year, transferred to Surplus		\$	834,715

Appendix 3

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT
OF CANADA TO MARCH 31, 1951

	Original Amount of Grant, Contri- bution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstand- ing in Public Accounts as at March 31, 1951	Guarantees Outstanding as at March 31, 1951
CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
<i>Land Grants</i> (number of acres).....	5,728,192				
<i>Cash Contributions—</i>					
Cash Subsidies.....	44,825,027 92		44,825,027 92		
Capital and Construction Expenditures.....	380,846,166 06			380,846,166 06	
Deficits and Operating Expenditures.....	593,176,486 31		593,176,486 31		
Totals.....	\$1,018,847,680 29		\$ 638,001,514 23	\$ 380,846,166 06	
<i>Loans and Advances—</i>					
Loans for Capital Expenditures and Deficits.....	733,592,151 86	89,731,593 00	205,342,423 24	378,518,135 02	
Loans for Betterment of, and Repairs to, Railway Equipment.....	1,183,592 65	1,183,592 65			
Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	91,872,555 87	62,844,439 79		29,028,116 08	
Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	1,617,573,971 68	899,656,844 50		717,917,427 18	
Totals.....	\$2,444,232,272 06	\$1,053,416,170 54	\$ 265,342,423 24	\$1,125,463,678 28	
<i>Stock Purchased.....</i>	(a) \$10,000,000 00			(b) \$18,000,000 00	
<i>Guarantees—</i>					
Loans Guaranteed as to Principal and Interest by Government.....	1,405,515,436 55	906,081,713 27			550,433,723 28
Loans Guaranteed as to Interest only by Government.....	216,207,141 67	209,222,258 34			6,994,883 33
Totals.....	\$1,681,722,578 22	\$1,115,303,971 61			\$ 596,418,606 61
<i>Sundry Assistance.....</i>	\$ 98,338,242 77		\$ 41,404,522 58	\$ 16,893,720 19	
CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—					
<i>Land Grants</i> (number of acres).....	32,848,477				
<i>Cash Contributions—</i>					
Cash Subsidies.....	24,175,757 91		24,175,757 91	63,452,118 34	
Capital and Construction Expenditures.....	63,452,118 34				
Operating Expenditures.....	—88,510 13		—98,510 13		
Totals.....	\$ 87,529,366 12		\$ 24,077,247 78	\$ 63,452,118 34	

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT
OF CANADA TO MARCH 31, 1951—*Concluded*

	Original Amount of Grant, Contri- bution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstand- ing in Public Accounts as at March 31, 1951	Guarantees Outstanding as at March 31, 1951
<i>Loans and Advances—</i>					
Loans for Capital Expenditures and to Assure Dividends during construction.....	29,465,512 00	(c) 39,031,612 00		433,900 00	
Loans for Betterment of, and Repairs to, Railway Equipment.....	1,270,000 00	1,270,000 00			
Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	15,681,489 64	15,681,489 64			
Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	8,501,922 71	8,501,922 71			
Totals.....	\$ 54,918,924 35	\$ 54,485,024 85		\$ 433,900 00	
<i>Guarantees—</i>					
Loans Guaranteed as to Principal and Interest by Government.....	\$ 75,000,000 00	\$ 75,000,000 00			
<i>Sundry Assistance.....</i>	\$ 2,383,042 81		\$ 2,383,042 81		
<i>OTHER RAILWAYS—</i>					
<i>Cash Contributions—</i>					
Cash Subsidies.....	7,114,435 26		7,114,435 26	65,097,431 88	
Capital and Construction Expenditures.....	65,097,431 88				
Deficits and Operating Expenditures.....	5,411,448 25		5,411,448 25		
Totals.....	\$ 77,623,315 39		\$ 12,525,883 51	\$ 65,097,431 88	

Interest on loans made to the Canadian National Railway System and Procter's Companies for capital expenditures and deficits, was never taken into the accounts of the Government but interest amounting to \$530,832,567 67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936 was \$574,781,637 01. Any claim the Government may have for such interest was transferred to the Canadian National Railway Securities Trusts as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Government in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company.

(c) Of this amount \$7,380,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date.

CANADIAN MARITIME COMMISSION

The Commission was established by the Canadian Maritime Commission Act, c. 52, 1947, effective from November 1, 1947, to consider and recommend to the Minister such policies and measures as it considers necessary for the operation, maintenance, manning and development of a merchant marine and a ship-building and ship-repairing industry commensurate with Canadian maritime needs.

The Act also provides that the Commission shall (a) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister under the Canada Shipping Act, 1934, as the Minister may require; (b) administer, in accordance with regulations of the Governor in Council, any steamship subventions voted by Parliament; and (c) exercise or perform any other powers, duties or function conferred on, or required to be performed by, the Commission by or pursuant to any other Act or order of the Governor in Council.

The Commission consists of three members appointed by the Governor in Council for a period of five years, provided however, that the members first appointed shall be for periods of five, four and three years respectively.

By P.C. 6063, December 13, 1950, J. C. Lessard, Deputy Minister of Transport, was appointed a member and chairman of the Canadian Maritime Commission, without additional remuneration.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—

Ordinary	\$5,899,071 18
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APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
B—GENERAL					
CANADIAN MARITIME COMMISSION					
Z-89	525	Administration.....	190,170 00	138,155 36	138,615 30
Z-90	526	Mail Subsidies and Steamship Subventions, as			
	812	detailed in the Estimates.....	3,439,000 00	3,401,943 32	2,138,756 81
Z-91	527	To provide assistance for Canadian flag ocean			
		shipping industry.....	3,000,000 00	2,358,972 50	
Total Ordinary			\$ 6,629,170 00	\$ 5,899,071 18	\$ 2,277,372 11

Vote 525 Canadian Maritime Commission—Administration

	Estimates	Allotments	Expenditures
Salaries	145,170 00	145,170 00	122,382 21
Travelling Expenses	20,000 00	20,000 00	7,893 53
Telephones, Telegrams and Postage	5,000 00	5,000 00	3,035 38
Printing, Stationery and Office Equipment	7,000 00	7,000 00	4,234 92
Professional and Special Services	10,000 00	10,000 00	
Sundries	3,000 00	3,000 00	609 32
	\$ 190,170 00	\$ 190,170 00	\$ 138,155 36

As at March 31, 1951, there were 32 salaried employees being paid from this vote, of whom 13 were permanent and 19 temporary.

Votes 526 and 812 Mail Subsidies and Steamship Subventions, as detailed in the Estimates

This vote was provided for the payment of mail subsidies and steamship subventions to the undermentioned contractors (shown in parentheses) for services between the following ports:

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Western Local Services</i>			
Vancouver and Northern ports of British Columbia and Queen Charlotte Islands (Union Steamships Ltd.)	345,000 00	345,000 00	345,000 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	100,000 00	100,000 00	100,000 00
<i>Eastern Local Services</i>			
Baddeck and Iona N.S. (Baddeck Transportation Co.)	12,000 00	12,000 00	12,000 00
Campobello, N.B. and Lubec, Maine (Campobello Island Board of Trade, Welchpool, N.B.)	7,000 00	7,000 00	6,000 00
Dalhousie, N.B. and Miguasha, P.Q. (J. Romeo Allard, Restigouche Ferries Ltd.)	22,000 00	22,000 00	22,000 00
Deer Island, Campobello Island and St. Andrews, N.B. (Deer Island—Campobello Mail Service)	2,000 00	2,000 00	2,000 00
Grand Manan and Mainland, N.B. (Saint John Marine Transports Ltd.)	95,000 00	95,000 00	95,000 00
Halifax, Canso and Guysboro, N.S. (Cabot Shipping Co. Ltd.)	20,000 00	20,000 00	20,000 00
Halifax, Sherbrooke, Spry Bay and Torbay, N.S. (Nova Scotia Shippers Ltd.)	14,000 00	14,000 00	14,000 00
Halifax and Ports on West Coast of Cape Breton Island (A. J. Burke and Co.)	10,000 00	10,000 00	10,000 00
Ile-aux-Coudres and Les Eboulements P.Q. (Rosario Harvey)	12,000 00	12,000 00	12,000 00
Ile-aux-Grues and Montmagny, P.Q. (Emile Gagne)	2,500 00	2,500 00	2,500 00
Mulgrave and Arichat, N.S. (Margaree Steamship Co. Ltd.) ..	31,000 00	31,000 00	31,000 00
Mulgrave and Canso, N.S. (Canso Shipping, Fishing and Industries Ltd.)	82,000 00	82,000 00	82,000 00
Mulgrave and Guysboro, N.S. calling at intermediate ports (The Mac Steamship Co. Ltd.)	16,500 00	16,500 00	16,500 00
Murray Bay and North Shore of the St. Lawrence P.Q. winter service (Bras d'Or Bay Navigation Co. Ltd.)	50,000 00	50,000 00	50,000 00
Owen Sound and Ports on Manitoulin Island and Georgian Bay, Ont. (Owen Sound Transportation Co. Ltd.)	100,000 00	100,000 00	73,164 32*
Pelee Island and the Mainland, Ont. (Pelee Shipping Co. Ltd.)	19,000 00	19,000 00	19,000 00
Pictou, Mulgrave and Cheticamp, N.S. (North Bay Steamship Co. Ltd.)	13,500 00	13,500 00	13,500 00
Pictou, N.S., Charlottetown (Souris) P.E.I. and the Magdalen Islands (Magdalen Islands Transportation Co. Ltd.)	120,000 00	120,000 00	120,000 00
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd.)	135,000 00	135,000 00	130,000 00
Quebec, Natashquan and Harrington P.Q. (Clarke Steamship Co. Ltd.)	520,000 00	520,000 00	520,000 00
Quebec or Montreal and Gaspé, P.Q. calling at way ports (Clarke Steamship Co. Ltd.)	156,500 00	156,500 00	156,500 00
Rimouski, Matane and points on the North Shore of the St. Lawrence P.Q. (La Compagnie de Transport du Bas St. Laurent Ltée.)	125,500 00	125,500 00	125,500 00
Riviere-du-Loup and St. Simeon and/or Tadoussac, P.Q. (La Traverse Riviere-du-Loup-St. Simeon Ltée.)	21,000 00	21,000 00	21,000 00
Saint John, N.B., Westport and Yarmouth, N.S. and other way ports (Saint John Marine Transports Ltd.)	31,500 00	31,500 00	29,625 00
Sydney, N.S. and Bay St. Lawrence, Cape Breton Island, calling at way ports (Aspy Steamship Co. Ltd.)	40,000 00	40,000 00	40,000 00
Sydney and Bras d'Or Lake ports, West Coast of Cape Breton and Prince Edward Island (Straits Shipping and Contracting Co. Ltd.)	30,000 00	30,000 00	30,000 00
Sydney and Whyecomagh, Cape Breton Island, calling at way ports (The New Bras d'Or Steamship Co. Ltd.)	28,000 00	28,000 00	28,000 00

DEPARTMENT OF TRANSPORT

Z-91

	Estimates	Allotments	Expenditures
Yarmouth, N.S. and Boston, Mass., (Dundonald Shipping Co. Ltd. \$17,875 and Himmelman Supply Co. Ltd. \$7,779)	28,000 00	28,000 00	25,654 00

Newfoundland Coastal Steamship Services

To provide financial assistance with respect to the operation of Coastal Steamship Services, formerly assisted by the Government of Newfoundland (Canadian National Railways) ...	1,250,000 00	1,250,000 00	1,250,000 00
	<u>\$3,439,000 00</u>	<u>\$3,439,000 00</u>	<u>\$3,401,943 32</u>

* P.C. 1737, April 28, 1949, authorized the making of a new contract between his Majesty and the Owen Sound Transportation Co. Ltd., providing for an annual payment during the 15-year period commencing the first day of April, 1949, of a subsidy of \$100,000 with a proviso that any increase in revenue from the services in excess of the amount required for expenses and amortization of bonded indebtedness will be paid to His Majesty by way of a refund of subsidy.

An amount of \$26,835.68 was received in the current year, being a refund of such excess in accordance with the recapture clause in the subsidy agreement.

Vote 527 To provide assistance for Canadian flag ocean shipping industry.....	3,000,000 00
Expenditures.....	<u>\$2,358,972 50</u>

This vote was provided to cover the cost of assistance to owners of Canadian registered ocean-going vessels in order that a proportion of the present fleet may be maintained under the Canadian flag. P.C. 1334, March 16, 1950, authorized the Commission to enter into contracts with the owners for the payment of a subvention, not to exceed \$75,000, for the operation for one year, under Canadian registry and with Canadian domiciled crews, of each such vessel.

Payments were made to: Acadia Overseas Freighters Ltd., Halifax, \$187,500; The Andros Shipping Co. Ltd., Montreal, \$408,390.41; Argonaut Navigation Co. Ltd., Montreal, \$37,500; Canadian Shipowners Ltd., Montreal, \$75,000; Dingwall Shipping Co. Ltd., Halifax, \$112,500; Federal Commerce and Navigation Co. Ltd., Toronto, \$75,000; Liverpool Loyalist Shipping Co. Ltd., Liverpool, N.S., \$37,500; Lunham and Moore Steamships Ltd., Halifax, \$75,000; Montship Lines Ltd., Montreal, \$150,000; Saguenay Terminals Ltd., Montreal, \$375,000; Seaboard Owners Ltd., Vancouver, \$187,500; Triton Steamship Co. Ltd., Montreal, \$75,000; Western Canada Steamship Co. Ltd., Vancouver, \$563,082.09.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of other salaried employees who received travelling expenses of \$500 or over.

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Audette, L. C., Commissioner	\$ 10,000 00		Gougeon, L. H.	5,000 00	
McGugan, A., Commissioner	10,000 00	\$ 1,243 25	(including terminable allowance, \$110.40)		
Brand, E. S.	7,560 00		Heenan, J. A.	5,880 00	
Fell, W. F.	5,580 00		Leavey, L. J.	6,780 00	
Fisher, W. J.	6,480 00	1,859 12	Paton, N. A.	6,120 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Balfry, C. P.	\$ 901 70
Clyne, J. V.	1,275 85
	564 54*
Latchmore, F. B. .	999 41

* Removal expenses.

NATIONAL HARBOURS BOARD

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—		
Government Owned Enterprises—Deficits	188,172	31
Revenues—		
Ordinary	409,494	60
		<u>221,322 29</u>
Non-Active Assets:		
(ii) Other	1,465,036	88
Less: Credits	118,934	10
		<u>1,346,102 78</u>
Net Charge		<u>\$1,124,780 49</u>

NOTES.—(a) Revenues are shown on page Z-94 and Open Accounts on page Z-95 of this section.
 (b) The accounts of the National Harbours Board are audited by the Auditor General of Canada, and the Consolidated Balance Sheet as at December 31, 1950, as certified by him, together with supporting schedules, will be found as an Appendix to this section, see page Z-99.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
GOVERNMENT OWNED ENTERPRISES					
NON-ACTIVE ACCOUNTS					
Z-93	557	*Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1950 on any or all of the following accounts:—			
		Reconstruction and Capital Expenditures—			
		Halifax.....	1,655,000	00	
		Saint John.....	282,000	00	
		Quebec.....	520,000	00	
		Port Colborne.....	176,000	00	
		Churchill.....	321,000	00	
		Generally Unforeseen and			
		Miscellaneous.....	200,000	00	
			3,154,000	00	
		Less amount to be expended			
		from Replacement Fund..	130,000	00	
			3,024,000	00	1,465,036 88
		Less transferred to Loans to, and Invest-			
		ments in, Crown Agencies.....	64,450	14	
		Total Non-Active Accounts.....	2,959,549	86	4,151,174 30
DEFICITS					
Z-94	560	*Deficit—Churchill Harbour.....	203,100	00	83,141 45
		Expenditures: from Appropriations not required			
		for 1950-51.....			85,000 00
		Grand Total.....	\$3,162,649	86	\$1,653,209 19
					<u>\$4,319,315 75</u>

* Complete title is shown in the following details.

GOVERNMENT OWNED ENTERPRISES

NON-ACTIVE ACCOUNTS

Vote 557 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1950 on any or all of the following accounts:—

	<u>*Estimates</u>	<u>*Appropriations</u>	<u>*Expenditures</u>
Reconstruction and Capital Expenditures—			
Halifax Harbour			
Construction Pier 3 and Sheds, Deep Water Terminal	1,640,000 00	1,640,000 00	545,594 84
Expenditures to date on this project were \$1,941,953.86.			
Contract (1949-50): E. G. M. Cape and Co., \$2,029,119.75; payments, \$729,524.65, of which \$507,825.34 was charged to expenditures, and the balance provided from Replacement Fund; payments to date, \$1,853,468.12.			
Heating Unit, Pier and Shed	6,500 00	6,500 00	
Paving Extension, Central Roadway, Pier A	8,500 00	8,500 00	8,426 40
	1,655,000 00	1,655,000 00	554,021 24
Saint John Harbour			
Reconstruction McLeod-Pettingill Wharf	250,000 00	250,000 00	235,170 12
Total expenditures on this project were \$3,198,493.35.			
Contract (1948-49) with escalator provision: Saint John Dry Dock Co. Ltd., \$3,027,921.64; payments, including final payment, \$213,381.51.			
Replacement Timber Platform, Rear Shed 11	32,000 00	32,000 00	17,786 30
Contract: Maritime Construction Co. Ltd., \$15,369.45; payment in full.			
	282,000 00	282,000 00	252,956 42
Quebec Harbour			
Reconstruction Wharf 20, Outer Louise Basin	18,400 00	18,400 00	1,854 26
Strengthening Wharf 29 and Reconstruction of Sheds	500,000 00		
Less: From Replacement Fund	130,000 00		
	370,000 00	370,000 00	195,679 22
Total expenditures on this project were \$308,980.46.			
Contract (1949-50): J. A. Auclair, \$277,399.89; payments, including final payment, \$169,913.40.			
Purchase $\frac{1}{2}$ -ton truck	1,600 00	1,600 00	1,533 82
	390,000 00	390,000 00	199,067 30
Port Colborne Elevator			
Erection of Steel Fire Escapes	15,000 00	15,000 00	15,000 00
Fire Resistant Enclosure of Stair and Hoist Well	21,000 00	21,000 00	17,629 98
Contract (lump sum) for the two projects above: E. B. Magee Ltd., \$26,516; payment in full.			
Installation Dust Collecting System	140,000 00	140,000 00	77,131 71
Contract (lump sum): Day Co. of Canada Ltd., \$129,930; payments, \$77,131.71.			
	176,000 00	176,000 00	109,761 69
Churchill Harbour			
Construction Steel Dump Scow	161,000 00	161,000 00	160,183 49
Contract: United Steel Corporation Ltd., \$115,759.17; payment in full.			
Construction and Equipment Living Quarters	130,000 00	130,000 00	51,019 19
Contract (lump sum): The Tower Company Ltd., \$153,900; payments, \$24,258.21.			
Purchase and Installation Diesel Electric Generator	30,000 00	30,000 00	27,615 46
	321,000 00	321,000 00	238,818 14
Generally Unforeseen and Miscellaneous	200,000 00		
Less: Transferred to Loans to, and Investments in, Crown Agencies (see Open Accounts further on in this Section)	64,450 14		
	135,549 86		
Halifax Harbour			
Construction Shed 26 and Grain Elevator		30,000 00	28,741 49

	<u>*Estimates</u>	<u>*Appropriations</u>	<u>*Expenditures</u>
Halifax Harbour— <i>Concluded</i>			
Total expenditures on this project were \$727,359.16.			
Contract (1948-49): Fundy Construction Co. Ltd.,			
\$686,095.41; payments, including final payment, \$21,155.46.			
Chicoutimi Harbour			
Installation Floodlights at Shed 2		600 00	557 62
Quebec Harbour			
Installation Boiler, Oil Burner and Storage Tanks		8,024 00	
Purchase of Planer		2,000 00	1,944 66
Purchase of Diesel Locomotive		80,750 00	68,701 16
		90,774 00	70,645 82
Port Colborne Elevator			
Purchase Gunite Equipment		2,500 00	2,026 39
Churchill Harbour			
Purchase of Tractor		8,500 00	8,440 77
Unallotted		3,175 86	
Total Generally Unforeseen and Miscellaneous ..	135,549 86	135,549 86	110,412 09
	<u>\$2,959,549 86</u>	<u>\$2,959,549 86</u>	<u>\$1,465,036 88</u>

* Amounts shown in the first column under "Estimates" represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport, and subsequently approved by Parliament. Those in the second column represent the details of the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations only.

Except where stated otherwise, all contracts are on a unit price basis and the amount of the contract is the estimated amount.

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, as amended, certificates of indebtedness for \$1,465,036.88 bearing interest at 2½ per cent per annum were issued to the Government of Canada to cover the above expenditures.

DEFICITS

Vote 560 To provide for payment to National Harbours Board of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1950, in the operation of the Churchill Harbour	203,100 00
Expenditures	\$ 188,172 31

REVENUES

Comparative Summary

	<u>1950-51</u>	<u>1949-50</u>
Ordinary Revenue—		
A Return on Investments	409,494 60	307,998 00
Special Receipts and Other Credits—		
B Non-Active Accounts	118,934 10	12,090 97
Capital Accounts—		
Refunds of Previous Years' Expenditure		1,160 17
	<u>\$ 528,428 70</u>	<u>\$ 321,249 14</u>

Details

Ordinary Revenue—		
A Return on Investments:		
Port Colborne Elevator—Net income surplus, 1950	263,381 55	
Prescott Elevator—Net income surplus, 1950	146,113 05	
		409,494 60

Special Receipts and Other Credits—

B Non-Active Accounts:

Halifax Harbour	6,787 50	
Quebec Harbour	12,146 60	
Saint John Harbour	100,000 00	
		118,934 10
		<u>\$ 528,428 70</u>

Certified correct.

R. K. SMITH,
Chairman, National Harbours Board.

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year is as follows:

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
*Non-Active Advances—				
Chicoutimi	3,811,603 58	557 62		3,812,161 20
Churchill	232,025 72	247,258 91		479,284 63
Halifax	14,367,829 42	582,762 73	6,787 50	14,943,804 65
Port Colborne	11,613 43	111,788 08		123,401 51
Quebec	28,398,514 86	269,713 12	12,146 60	28,656,081 38
Saint John	20,469,884 96	252,956 42	100,000 00	20,622,841 38
	<u>\$ 67,291,471 97</u>	<u>\$ 1,465,036 88</u>	<u>\$ 118,934 10</u>	<u>\$ 68,637 574 75</u>

*These advances cover capital expenditures and are fully secured by certificates of indebtedness.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[2] Loans to, and Investments in, Crown Agencies				
<i>(e) Miscellaneous—</i>				
A Montreal	61,138,490 91	1,524,978 31	4,750 52	62,658,718 70
A Jacques Cartier Bridge	19,976,413 45		550,413 45	19,426,000 00
A Vancouver	24,570,109 40	90,242 77	56,254 31	24,604,097 86
	<u>\$105,685,013 76</u>	<u>\$ 1,615,221 08</u>	<u>\$ 611,418 28</u>	<u>\$106,688,816 56</u>
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[11] Deposit and Trust Accounts				
<i>(c) Miscellaneous—</i>				
B National Harbours Board—				
Special Account No. 1	1,043,076 11	20,947,462 05	21,478,722 19	1,574,336 25
Special Account No. 2	547,083 00	556,140 66	220,360 33	211,302 67
Special Account No. 3	771,281 88	2,051,203 33	2,826,629 80	1,546,708 35
	<u>2,361,440 99</u>	<u>23,554,806 04</u>	<u>24,525,712 32</u>	<u>3,332,347 27</u>

	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[12] Insurance, Pension and Guaranty Accounts				
<i>(c) Pension and Retirement Funds—</i>				
C National Harbours Board Pension Fund	3,387,156 63	319,445 33	882,968 92	3,950,680 22
	<u>\$ 5,748,597 62</u>	<u>\$ 23,874,251 37</u>	<u>\$ 25,408,681 24</u>	<u>\$ 7,283,027 49</u>

A Generally, in connection with these accounts, there are Parliamentary appropriations provided, the expenditures from which are treated as Loans to, and Investments in, Crown Agencies through such accounts. The appropriations in the present year, and the accounting therefor, follow:

Votes 561 and 819 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1950 on any or all of the following accounts:

	*Estimates	*Appropriations	*Expenditures
Reconstruction and Capital Expenditures—			
Montreal Harbour			
Reconstruction Upstream Side Jacques Cartier Pier.....	1,225,000 00		
Less: From Replacement Fund.....	278,247 00		
	<u>946,753 00</u>	946,753 00	872,726 27
Expenditures on this project to date were \$1,291,468.03, of which \$252,011 was provided from Replacement Fund.			
Contract (1949-50): Pentagon Construction Co. Ltd., and Grant Mills Ltd., \$913,435.78; payments \$861,528.87, of which \$45,000 was charged to Extension to Shed 14.			
Wharf Floodlights	7,000 00	7,000 00	6,993 53
Paving Sections 27-30	30,600 00	30,600 00	30,600 00
Contract: Charles Duranceau Ltée., \$26,228.23; payment in full.			
Two Storey Extension, Shed 10, King Edward Pier	305,725 00	305,725 00	305,725 00
Total expenditures on this project were \$339,271.96.			
Contract (1949-50): Foundation Co. of Canada, \$312,028.20, payments including final payment, \$283,718.74.			
Two Storey Extension, Shed 6, Alexandra Pier.....	50,000 00		
Less: From Replacement Fund	26,000 00		
	<u>24,000 00</u>	24,000 00	
Extension to Shed 14, Jacques Cartier Pier.....			
Lavatories and Restroom Sheds 3-8	50,000 00	50,000 00	47,279 79
Offices, Shed 4, Alexandra Pier.....	46,500 00	46,500 00	45,125 13
Installation Cargo Handling Fixtures, Sheds 4, 6-18.....	45,000 00	45,000 00	38,083 47
Installation Grain Shiploaders, Jacques Cartier Pier.....	11,600 00	11,600 00	3,758 24
Less: From Replacement Fund	98,705 00		
	<u>24,000 00</u>		
	<u>74,705 00</u>	74,705 00	63,693 13
Total expenditures on this project were \$87,693.13, of which \$24,000 was provided from Replacement Fund.			
Contract: Lord and Cie Ltée., \$46,284; payment in full.			
Installation hand starting compensators outside conveyors, Elevator 1			
Fork Lift Trucks Equipment, Cold Storage Warehouse....	19,300 00	19,300 00	10,298 34
Installation Fire Hydrants in Sheds.....	30,000 00	30,000 00	19,225 25
Projects under \$5,000	80,000 00	80,000 00	20 35
	<u>19,270 00</u>	<u>19,270 00</u>	<u>17,245 55</u>
	1,690,453 00	1,690,453 00	1,460,774 05

	<u>*Estimates</u>	<u>*Appropriations</u>	<u>*Expenditures</u>
Vancouver Harbour			
Paving North End Lapointe Pier	24,000 00	24,000 00	18,084 88
Contract: Dominion Construction Co., \$17,543; payment in full.			
Reconstruction outer section Dunlevy Avenue Wharf.....	20,000 00	20,000 00	12,388 27
Total expenditures on this project were \$28,999.01, of which \$16,610.74 was provided from Board funds and charged to Maintenance.			
Contract: Northern Construction Co. and J. W. Stewart Ltd., \$18,900.84; payment in full.			
Renewal Wooden Bulkhead East Side Lapointe Pier.....	12,500 00	12,500 00	9,529 12
Heatley Avenue Tugboat Wharf	50,000 00	50,000 00	49,994 62
Contract: Dominion Construction Co. Ltd., \$47,578.45; payment in full.			
	<u>106,500 00</u>	<u>106,500 00</u>	<u>89,996 89</u>
	<u>\$1,796,953 00</u>	<u>\$1,796,953 00</u>	<u>\$1,550,770 94</u>

*Amounts shown in the column under Estimates represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport, and subsequently approved by Parliament. Those in the second column represent the details of the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations.

In addition to the above, an amount of \$64,450.14 was transferred from the Generally Unforeseen Item of Vote 557 listed under "Government Owned Enterprises, Non-Active Accounts" to "Loans to, and Investments in, Crown Agencies" and used for Capital Expenditures.

Except where stated otherwise, all contracts are on a unit price basis, and the amount of the contract is the estimated amount.

The details of these expenditures are as follows:

Vote 557 Generally Unforeseen and Miscellaneous—Reconstruction and Capital Expenditures

	<u>Appropriations</u>	<u>Expenditures</u>
Montreal Harbour		
Installation Safety Devices on Passenger Hoists at Grain Elevators	5,075 37	5,075 37
Dredging McColl-Frontenac Wharf Sections 98-99-100	51,939 83	51,939 83
Projects under \$5,000	7,189 06	7,189 06
	<u>64,204 26</u>	<u>64,204 26</u>
Vancouver Harbour		
Projects under \$5,000	245 88	245 88
	<u>\$ 64,450 14</u>	<u>\$ 64,450 14</u>

The following is a condensed distribution of the total advances made under Loans to, and Investments in, Crown Agencies.

	<u>Montreal</u>	<u>Vancouver</u>	<u>Total</u>
Vote 557	64,204 26	245 88	64,450 14
Votes 561 and 819	1,460,774 05	89,996 89	1,550,770 94
	<u>\$1,524,978 31</u>	<u>\$ 90,242 77</u>	<u>\$1,615,221 08</u>

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, as amended, certificates of indebtedness for \$1,615,221.08 bearing interest at 2½ per cent per annum, were issued to the Government of Canada to cover the above expenditures.

B These accounts are maintained in accordance with the provisions of section 23 of the Act.

Credits in Special Account No. 1 represent current revenue while debits represent expenditures for operation and maintenance expenses.

Cash deposits received from contractors as guarantee for the satisfactory completion of construction projects are credited to Special Account No. 2 and released on administrative certification. Bonds furnished as security are held in the custody of the Minister of Finance, but are not recorded in this account. At the close of 1950-51, bonds so held in respect of the Board amounted to \$300,500 which included \$40,000 in connection with long-term leases of Board property at Montreal Harbour.

Transactions in respect of the various reserve funds, for the replacement of fixed assets, fire and general insurance, general workmen's compensation and other miscellaneous funds, are recorded in Special Account No. 3.

C The National Harbours Board Pension Plan was established by the Board in 1943 to provide pensions similar to those under the Civil Service Superannuation Act, 1924, as amended, for permanent employees. Credits to this account consist of (a) contributions by employees for current service, (b) contribution for prior service where the employee elects to pay arrears, and (c) contribution by the Board of an amount equal to the contributions of the employees. Debits represents benefits paid.

Appendix
NATIONAL HARBOURS BOARD

OTTAWA, May 14, 1951.

The Chairman and Members,
The National Harbours Board,
Ottawa, Ont.

Gentlemen:

The accounts of the Board at all locations, excepting those for the harbour at Churchill, having been test-audited for the fiscal year ended December 31, 1950, in keeping with the requirements of Section 34 of the National Harbours Board Act, I forward herewith the financial statement for the year, supported by:

Statement of Fixed Assets as at December 31, 1950, compared, as to totals only, with the previous year (Schedule I)
Statement of Income and Expenses (Schedule II)
Statement of Operating Income (Schedule III)
Statement of Operating and Maintenance Expenses (Schedule IV)
Statement of Assets, according to location (Schedule V)
Statement of Liabilities and Proprietary Equity, according to location (Schedule VI)

It has never been the practice of the National Harbours Board to present financial statements for audit certificates. Consequently, custom has been that the Audit Office prepared and certified individual statements for each harbour, elevator and bridge, the harbour at Churchill excepted. Because of the important place of the national harbours in the transportation economy of Canada, I have felt for some time that the Audit Office practice should be varied. Consequently, when before the Public Accounts Committee on April 4, 1951, I stated:

... In the past we produced a financial statement for each harbour. This year we are trying to give one statement that covers all, showing the activities of each, so that you will have a comparison of assets, expenditures and liabilities. We think it will be simpler, although basically there is no change. Therefore, the statements now transmitted are in the form of a consolidation of the assets and liabilities and of the results of operations of the Board as a whole, accompanied by a breakdown of the details by ports, etc. Some changes have been made in nomenclature with the object of simplification and of eliminating ambiguity.

By reason of this material change in form and because the accounting treatment by the Comptroller of the Treasury has not invariably been accepted, a separate memorandum has been forwarded to his representative at the Board's Head Office explaining the reclassifications and/or regroupings.

Subject to the foregoing, I certify that I have obtained all the information and explanations I have required and that, in my opinion, the Consolidated Balance Sheet herewith is properly drawn up so as to exhibit a true and correct view of the state of the Board's affairs as at December 31, 1950, according to the best of my information and the explanations given to me and as shown by the books of the Board.

Yours faithfully,

WATSON SELLAR,
Auditor General of Canada.

NATIONAL HARBOURS BOARD—Continued
(INCORPORATED UNDER THE NATIONAL HARBOURS BOARD ACT, 1936)
Consolidated Balance Sheet, as at December 31, 1950

		LIABILITIES AND PROPRIETARY EQUITY	
		LIABILITIES	PROPRIETARY EQUITY
ASSETS	Cash, on hand and on deposit with the Receiver General of Canada.....	2,574,019	Accounts Payable and Accrued Charges:
	Investments, City of North Vancouver Bonds, at cost (market value \$36,900).....	44,770	Accounts payable..... 1,030,102
	Accounts Receivable:		Salaries and wages..... 118,645
	General (after providing for bad debts).....	2,833,591	Debentures held by the Public—
	Accrued revenue.....	228,228	matured \$4,500, accrued interest \$14,789..... 19,299
	Inventories, including stores on hand, etc., at cost....	3,061,819	Construction Contractors'—
	Reserve Funds (consisting of deposits with the Receiver General of \$4,806,696; securities of the Government of Canada \$29,904,337, at cost; and accounts receivable \$7,910) for:	919,483	Security deposits (<i>contra</i>)..... 536,910
	Replacement of fixed assets.....		Holdbacks..... 50,464
	Pensions.....	27,924,645	Debentures held by the Public, unmatured..... 557,374
	Fire and general insurance.....	3,850,073	Provision for Employees' Pensions..... 671,282
	General workmen's compensation.....	1,711,344	Provision for Workmen's Compensation..... 3,850,073
	Miscellaneous purposes (including deferred maintenance \$635,231).....	548,686	Deferred Revenue..... 224,117
		684,195	
	Deferred Charges:		
	Prepaid expenses.....	31,441	Proprietary Equity
	Preliminary engineering and development.....	32,491	Government of Canada:
			Assets transferred to the Board at its inception, and subsequently..... 50,907,298
			Loans and advances—
			Principal..... 186,661,206
			Interest accrued..... 31,806,405
			218,467,611
			269,374,909
	Bond Discount and Bond Redemption Expenses, to be amortized against future operations.....	63,932	
		1,155,118	Reserves for:
			Fire and general insurance..... 1,711,434
			Miscellaneous purposes..... 642,759
			2,354,193
	Contractors' Security Deposits (<i>contra</i>).....	536,910	271,729,102

7,049,578

Fixed Assets, at book value, less provisions for replacements and depreciation, per Schedule I.....

200,499,372

Deficit:
As at January 1, 1950.....

34,102,779

Loss on 1950 operations, per

787,650

Schedule II.....

Gram elevator earnings (\$307,998)

remitted to, less Churchill Harb-

our deficit (\$188,172) recovered

from the Government.....

119,826

Bridge earnings credited to pro-

prietors of the Second Narrows

Bridge (\$194,798); less other

adjustments (\$739).....

194,059

35,204,314

236,524,788

\$ 243,574,366

\$ 243,574,366

NOTE.—For details of Assets and Liabilities, according to locations, see Schedules V and VI, respectively.

Certified, subject to my report appended hereto.

WATSON SELLAR,

Auditor General of Canada.

NATIONAL HARBOURS

Statement of Fixed Assets as at December 31, 1950,

1949 Totals	NATURE	1950 Totals	HAR			
			Halifax	Saint John	Chicoutimi	Quebec
\$		\$	\$	\$	\$	\$
89,358,529	Wharves and piers.....	91,179,600	16,771,884	14,480,880	3,257,200	13,920,634
41,863,174	Grain elevator systems.....	42,292,115	2,787,882	3,986,394		3,736,476
20,633,861	Permanent sheds.....	21,430,337	5,529,317	2,506,720	124,083	3,275,964
18,626,655	Bridge construction and rights-of-way	18,580,807				
12,777,972	Real Estate.....	12,776,003	532,702	1,766,458	35,626	289,283
12,249,553	Harbour dredging.....	12,301,491	160,815	955,090	445,828	3,940,865
7,103,673	Railway systems.....	7,177,861		192,661	38,599	972,136
5,757,749	Cold storage systems.....	5,768,459	1,914,100			719,837
5,390,904	Sundry expenditure—undistributed	5,390,904				1,621,454
2,018,341	Floating equipment.....	2,181,269	55,040	202,000	4,487	116,473
1,800,858	Roads, fences and boundaries.....	1,839,885	247,164	150,970	115,906	129,167
1,176,316	Electric power systems.....	1,215,493	8,409		4,473	86,075
915,750	Shore equipment.....	924,192	60,346	120,284	988	70,994
777,030	Harbour buildings.....	991,377		60,486		199,981
763,350	Water supply systems.....	763,388	100,902	14,316	16,759	29,185
756,924	Miscellaneous structures.....	756,924	28,387			134,604
679,479	Sewers and drains.....	689,700	60,611		165,653	293,022
606,403	Engineering—general surveys.....	606,404	475,502		18,376	
570,220	Miscellaneous small plant.....	587,827	58,463	14,605	2,178	9,324
326,579	Harbour shops.....	328,896				18,260
300,395	Vehicle bridges.....	300,388		30,107		172,100
248,973	Shed hoists and electric cranes.....	248,973				12,000
163,610	Office furniture and appliances.....	178,483	35,084	9,250	4,875	15,381
152,443	Central heating plants.....	150,657	69,381	57,182		9,514
6,032,382	Works under construction.....	5,533,904	1,981,228	3,208,541		
231,051,123	Total Book Value.....	234,195,337	30,880,217	27,755,944	4,235,031	29,772,729
	Deduct, provisions for:					
28,323,696	Replacements.....	30,509,339	3,287,666	3,597,584	450,239	3,026,950
2,990,648	Depreciation.....	3,186,626			5,549	
	1950 Totals.....	200,499,372	27,592,551	24,158,360	3,779,243	26,745,779
199,736,779	1949 Totals.....	199,736,779	27,169,557	24,187,828	3,814,213	26,684,072

BOARD—Continued

compared, as to totals only, with the previous year

BOUES				GRAIN ELEVATORS		BRIDGES		HEAD OFFICE
Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	Second Narrows, Vancouver	
\$	\$	\$	\$	\$	\$	\$	\$	\$
5,780,048	25,967,174	1,370,039	8,136,837	961,260	533,644			
791,660	15,709,577	4,133,460	6,583,159	3,549,717	1,805,450			
	7,523,820	200,595	1,478,178					
						18,580,807		
1,204,777	2,230,550	60,278	6,634,453		21,876			
	5,616,356	1,180,300	2,237					
26,611	4,126,007	23,098	1,383,311	373,249	42,189			
	3,039,242		95,280					
		3,769,450						
	852,666	919,911	27,692					
60,384	851,802		284,492					
14,830	1,054,599	47,107						
1,201	377,445	15,400	277,534					
	312,026	360,441	58,443					
10,895	163,997	423,085	4,249					
1,281	400,779	173,228	18,645					
	170,414		3,085					
833		109,441	50,533	4,926	22,609		376	
	297,336	423,980						
		13,300						
			98,181					
	236,973							
2,631	56,921		37,550	4,896	5,231		115	6,549
	14,580							
2,163	216,742	30,074	9,529		85,627			
7,897,314	69,219,006	13,253,187	25,183,388	4,894,048	2,516,626	18,580,807	491	6,549
1,381,147	11,348,117		7,417,636	5,501	13,524	3,156,802		3,022
2,228								
6,513,939	57,870,889	13,253,187	17,765,762	4,888,547	2,503,102	15,424,005	491	3,527
6,622,904	57,212,335	13,003,334	18,131,571	4,888,330	2,382,625	15,590,159	46,339	3,512

NATIONAL HARBOURS
Statement of Income and Expenses

NATURE	TOTALS	HAR			
		Halifax	Saint John	Chicoutimi	Quebec
	\$	\$	\$	\$	\$
Operating Income, per Schedule III.....	15,165,346	1,158,425	627,860	69,816	978,667
<i>Administrative Expenses</i>	<i>1,091,035</i>	<i>111,375</i>	<i>68,580</i>	<i>8,272</i>	<i>126,842</i>
<i>Operating and Maintenance Expenses, per Schedule IV</i>	<i>7,583,972</i>	<i>784,382</i>	<i>442,748</i>	<i>13,900</i>	<i>691,752</i>
	<i>8,675,007</i>	<i>895,757</i>	<i>511,328</i>	<i>22,172</i>	<i>818,594</i>
Net Operating Income.....	6,490,339	262,668	116,532	47,644	160,073
Other Income:					
Miscellaneous.....	43,324	195	5		11,039
Investment income (\$869,882, less \$868,747 applicable to, and transferred to Reserve Funds).....	1,135				
	44,459	195	5		11,039
Total Operating and Other Income.....	6,534,798	262,863	116,537	47,644	171,112
Other Expenses:					
Interest—					
On debentures held by the Public.....	33,573		33,573		
On Government loans and advances.....	5,218,510	392,868	560,324	104,819	780,120
Miscellaneous.....	66,329	1,175	74	1,380	25,745
Bond discount and bond redemption expenses amortized.....	61,334				
Provision against bad debts.....	8,289	94			100
	5,388,035	394,137	593,971	106,199	805,965
Net Income (Loss) for the year.....	1,146,763	131,274	477,434	58,555	634,853
Provisions for:					
Replacement of fixed assets.....	1,768,258	200,000	200,000	30,000	200,000
Depreciation of fixed assets.....	166,155				
	1,934,413	200,000	200,000	30,000	200,000
Deficit (Surplus), Transferred to Balance Sheet.....	787,650	331,274	677,434	88,555	834,853

NOTE.—Figures in *italics* represent either expenses or excesses of expenses over income.

BOARD—Continued

for the Year ended December 31, 1950

BOURS				GRAIN ELEVATORS		BRIDGES	
Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	Second Narrows, Vancouver
\$	\$	\$	\$	\$	\$	\$	\$
265,209	6,324,037	368,472	2,985,967	283,680	588,357	1,231,537	283,319
19,278	449,120	50,801	167,435	20,500	35,816	26,698	6,318
44,881	3,051,486	505,858	1,427,146	123,404	290,138	121,687	86,590
64,159	3,500,606	556,659	1,594,581	143,904	325,954	148,385	92,908
201,050	2,823,431	188,187	1,391,386	139,776	262,403	1,083,152	190,411
.....	5,505	15	10,273	9,168	4,686	2,438	
.....			1,135				
.....	5,505	15	11,408	9,168	4,686	2,438	
201,050	2,828,936	188,172	1,402,794	148,944	267,089	1,085,590	190,411
109,640	1,680,495	6,218	674,961	.....	290	908,772	
214	28,886	.....	2,000	2,831	3,418	102	504
200	1,233	.....	6,662	.....	.....	61,334	
110,054	1,710,614	6,218	683,626	2,831	3,708	970,208	504
90,996	1,118,322	194,390	719,168	146,113	263,381	115,382	189,907
70,000	818,258	.....	250,000	.....	.....	166,155	
70,000	818,258	.....	250,000	.....	.....	166,155	
20,996	300,064	194,390	469,168	146,113	263,381	50,773	189,907

NATIONAL HARBOURS
Statement of Operating Income for

NATURE	TOTALS	HAR			
		Halifax	Saint John	Chicoutimi	Quebec
	\$	\$	\$	\$	\$
Harbours Generally:					
Harbour dues.....	249,387	29,080	14,961	603	20,308
Cargo rates.....	779,627				
Handling.....	621,535				
Property rentals.....	313,160	7,006	17,171	515	49,872
Miscellaneous.....	12,187	627	2,988		682
	1,975,896	36,713	35,120	1,118	70,862
Wharves and Piers:					
Top wharfrage.....	3,436,264	296,415	375,397	22,902	194,773
Dockage and berthage.....	806,408	95,974	109,024	2,671	76,588
Wharf space rentals.....	385,780	36,297		38,356	51,672
Miscellaneous.....	33,765	391		10	1,296
	4,662,217	429,077	484,421	63,939	324,329
Permanent Sheds:					
Shed rentals, including demurrage.....	655,368	130,822	22,496	1,780	17,805
Storage.....	162,403	36,644	11,837	2,365	5,599
Miscellaneous.....	11,712	4,776	706		
	829,483	172,242	35,039	4,145	23,404
Shed Hoists.....	35,198				
Railway Systems.....	903,157		88		108,539
Grain Elevator Systems:					
Elevation.....	2,029,300	77,280			126,392
Storage.....	1,191,703	45,250			134,506
Rentals.....	332,364		37,816		
Bagging, cleaning and other elevator services.....	200,504	3,166			2,643
	3,753,871	125,696	37,816		263,541
Cold Storage Systems:					
Storage.....	678,600	227,796			117,379
Freezing and other cold storage services.....	234,480	128,972			15,356
	913,080	356,768			132,735
Other Services.....	577,588	37,929	35,376	614	55,257
Bridge Tolls and Sundry Receipts.....	1,514,856				
Total Operating Income.....	15,165,346	1,158,425	627,860	69,816	978,667

BOARD—Continued

the year ended December 31, 1950

BOURS				GRAIN ELEVATORS		BRIDGES	
Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	Second Narrows, Vancouver
\$	\$	\$	\$	\$	\$	\$	\$
8,799	45,545		130,091				
			779,627				
			621,535				
1,064	21,704	2,351	213,180	297			
			7,890				
9,863	67,249	2,351	1,752,323	297			
116,817	2,097,655	1,690	319,261	11,354			
30,858	380,762	2,300	108,231				
48,436	211,019						
	16,070		15,922	76			
196,111	2,705,506	3,990	443,414	11,430			
56,832	362,306		63,327				
	50,311	10,400	45,247				
	560	1,061	4,609				
56,832	413,177	11,461	113,183				
	35,198						
	509,309		285,101	120			
	1,149,041	137,679		106,347	432,561		
	667,417	33,619		156,900	154,011		
			294,548				
	103,350	80,974		8,586	1,785		
	1,919,808	252,272	294,548	271,833	588,357		
	331,133		2,292				
	59,810		30,342				
	390,943		32,634				
2,403	282,847	98,398	64,764				
						1,231,537	283,319
265,209	6,324,037	368,472	2,985,967	283,680	588,357	1,231,537	283,319

NATIONAL HARBOURS

Statement of Operating and Maintenance Expenses

NATURE	TOTALS	HAR			
		Halifax	Saint John	Chicoutimi	Quebec
	\$	\$	\$	\$	\$
Harbour dredging	339,693		79,832		
Harbours generally	1,327,920	54,715	74,727	3,469	115,293
Vehicular bridges	10,009		691		9,318
Roads, fences and boundaries	78,382	2,132	10,385	415	6,350
Sewers and drains	9,410	666	917		855
Wharves and piers	437,134	66,659	65,036	5,527	56,025
Permanent sheds	635,761	206,840	115,138	1,491	47,381
Shed hoists	34,611				
Railway systems	1,138,049			2,341	132,917
Grain elevator systems	2,098,077	122,089	11,491		159,155
Cold storage systems	744,102	301,386			119,987
Other services	522,547	29,895	84,531	657	44,471
Toll bridges	208,277				
Totals	7,583,972	784,382	442,748	13,900	691,752

BOARD—Continued

for the year ended December 31, 1950

BOURS				GRAIN ELEVATORS		BRIDGES	
Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	Second Narrows, Vancouver
\$	\$	\$	\$	\$	\$	\$	\$
30,870	60,907	161,807	6,277				
5,038	391,768	27,543	655,367				
50	49,146	9,072	832				
.....	6,972						
5,602	86,043	16,546	135,696				
2,671	103,321	1,745	157,174				
.....	32,763	.....	1,848				
.....	683,870	.....	318,921				
.....	1,121,729	200,181	69,890	123,404	290,138		
.....	292,843	.....	29,886				
650	222,124	88,964	51,255				
.....	.....	.....	.....			121,687	86,590
44,881	3,051,486	505,858	1,427,146	123,404	290,138	121,687	86,590

NATIONAL HARBOURS
Statement of Assets, according to

NATURE	TOTALS	H A R			
		Halifax	Saint John	Chicoutimi	Quebec
	\$	\$	\$	\$	\$
Cash, on hand and on deposit with the Receiver General of Canada.....	2,574,019	400,974	99,069	22,209	185,541
Investments, City of North Vancouver Bonds, at cost.....	44,770				
Accounts Receivable:					
General (after providing for bad debts)...	2,833,591	127,229	43,411	6,268	96,609
Accrued revenue.....	228,228	14,250	48,693		1,877
Inventories—including stores on hand etc., at cost.....	919,483	46,690	19,214	2,758	60,480
Reserve Funds for:					
Replacement of fixed assets.....	27,924,645	3,287,666	3,597,584	217,239	673,736
Pensions.....	3,850,073				
Fire and general insurance.....	1,711,344	164,676	182,809	14,172	153,755
General workmen's compensation.....	548,686				
Miscellaneous purposes.....	684,195	5,197			
Deferred Charges:					
Prepaid expenses.....	31,441	416	161	582	2,303
Preliminary engineering and development	32,491	2,714	6,748		
Bond Discount and Bond Redemption Expenses, to be amortized against future operations.....	1,155,118				
Contractors' Security Deposits (contra)....	536,910	347,948			350
Fixed Assets, at book value, less provisions for replacements and depreciation, per Schedule I.....	200,499,372	27,592,551	24,158,360	3,779,243	26,745,779
Total Assets.....	243,574,366	31,990,311	28,156,049	4,042,471	27,920,430

BOARD—Continued

location, as at December 31, 1950

BOARDS				GRAIN ELEVATORS		BRIDGES		HEAD OFFICE
Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	Second Narrows, Vancouver	
\$	\$	\$	\$	\$	\$	\$	\$	\$
13,188	768,544	21,282	466,025	133,689	196,263	164,467	144,572	760
.....	.....	.....	44,770	.....	.....	.....	.....	.....
24,302	569,911	10,258	387,448	5,112	47,918	1,514,224	901	.....
.....	120,373	4,500	18,222	17,782	.....	1,667	864	.....
1,119	480,121	128,353	82,143	19,640	78,965	.....	.....	.....
1,381,147	11,349,649	.....	7,417,624	.....	.....	.....	.....	3,850,073
42,133	1,048,656	.....	105,143	.....	.....	.....	.....	548,686
.....	.....	.....	47,806	.....	.....	631,192	.....	.....
61	13,731	1	2,172	22	24	5,102	6,866	.....
426	12,768	.....	9,751	84	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	1,155,118	.....	.....
.....	128,099	15,500	32,013	.....	13,000	.....	.....	.....
6,513,939	57,870,889	13,253,187	17,765,752	4,888,547	2,503,102	15,424,005	491	3,527
7,976,315	72,362,741	13,390,517	26,378,869	5,064,876	2,839,272	18,895,775	153,694	4,403,046

NATIONAL HARBOURS

Statement of Liabilities and Proprietary Equity,

NATURE	TOTALS	H A R			
		Halifax	Saint John	Chicoutimi	Quebec
	\$	\$	\$	\$	\$
Liabilities					
Accounts Payable and Accrued Charges:					
Accounts payable.....	1,030,102	70,331	56,955	480	51,507
Salaries and wages.....	118,645	12,777	7,139	104	5,897
Debentures held by the Public—					
Matured \$4,500, accrued interest					
\$14,799.....	19,299	5,198	14,101		
Construction Contractors'—					
Security deposits (contra).....	536,910	347,948			350
Holdbacks.....	50,464	39,274			
Debentures held by the Public, un-					
matured.....	671,282		671,282		
Provision for employees' pensions.....	3,850,073				
Provision for workmen's compensation..	548,686				
Deferred revenue.....	224,117	15,065	6,019	3,341	8,827
Total Liabilities.....	7,049,578	490,593	755,496	3,925	66,581
Proprietary Equity					
Government of Canada:					
Assets transferred to the Board at its					
inception, and subsequently.....	50,907,298	15,966,271	6,649,055	459,399	2,592,678
Loans and advances—					
Principal.....	186,661,206	14,925,048	20,686,426	3,812,161	28,668,221
Interest accrued.....	31,806,405	1,510,128	5,100,419	1,791,960	12,885,215
Reserves for:					
Fire and general insurance.....	1,711,434	164,765	182,809	14,172	153,755
Miscellaneous purposes.....	642,759				
Deficit:					
As at January 1, 1950.....	34,102,779	735,220	4,540,722	1,950,591	15,611,167
Loss on 1950 operations, per Schedule II.	787,650	331,274	677,434	88,555	834,853
Earnings remitted to the Government..	307,998				
Deficit recovered from the Government..	188,172				
Earnings credited to proprietors of					
bridge.....	194,798				
Other adjustments.....	739				
Total Equity.....	236,524,788	31,499,718	27,400,553	4,038,546	27,853,849
	243,574,366	31,990,311	28,156,049	4,042,471	27,920,430

NOTE.—Figures in *italics* represent deductions.

BOARD—Concluded

according to location, as at December 31, 1950

BOARDS				GRAIN ELEVATORS		BRIDGES		HEAD OFFICE
Three Rivers	Montreal	Churchill	Vancouver	Prescott	Port Colborne	Jacques Cartier, Montreal	Second Narrows, Vancouver	
\$	\$	\$	\$	\$	\$	\$	\$	\$
678 115	218,708 75,532	71,493	345,183 10,588	2,159 1,017	40,384 3,032	17,778 2,444	153,686	760
.....	128,099	15,500 2,695	32,013 .....	.....	13,000 8,495	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,850,073
27,411	34,146	.....	129,178	97	.....	25	8	548,686
28,204	456,485	89,688	516,962	3,273	64,911	20,247	153,694	4,399,519
590,857	4,526,842	12,867,802	2,237	4,895,939	2,356,218	.....	.....	.....
3,987,357 247,995	62,589,241 5,787,951	444,354 9,472	24,600,281 243,628	.....	88,086 289	26,860,031 4,229,348	.....	.....
42,134	1,048,656	.....	105,143 11,567	.....	.....	631,192	.....	.....
3,058,772 20,996	2,347,221 300,064	14,581 194,390	429,883 469,168	133,618 146,113 114,067	260,318 263,381 193,931	12,794,270 50,773	4,891 189,907	3,511
.....	.....	188,172	.....	.....	.....	.....	.....	.....
.....	723	.....	.....	.....	.....	.....	194,798	16
7,948,111	71,906,256	13,300,829	25,861,907	5,061,603	2,774,361	18,875,528	.....	3,527
7,976,315	72,362,741	13,390,517	26,378,869	5,064,876	2,839,272	18,895,775	153,694	4,403,046

1950-51
PUBLIC ACCOUNTS

PART II
ZZ

DEPARTMENT OF VETERANS AFFAIRS

Details of
EXPENDITURES AND REVENUES

Details of
OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

Consolidated Deficit Account:

Expenditures—			
Ordinary	209,282,310	20	
Other Charges	7,110,123	36	
			216,392,433 56
Revenues—			
Ordinary	4,498,556	50	
Special Receipts and Other Credits	1,540,728	85	
			6,039,285 35
Net Charge			\$210,353,148 21

NOTE.—Revenues are shown on page ZZ-23 and Open Accounts on page ZZ-25 of this section.

APPROPRIATIONS AND EXPENDITURES

See Page	No. of Vote	Services	1950-51 Appropriations	1950-51 Expenditures	1949-50 Expenditures
ZZ-4	Stat.	Minister of Veterans Affairs—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
ZZ-4	528	Departmental Administration.....	2,175,279 00	2,059,803 41	2,210,605 83
ZZ-4	529	District Administration.....	2,894,311 00	2,746,364 20	2,903,260 65
ZZ-5	530	Veterans' Welfare Services.....	3,494,538 00	3,351,417 93	3,664,817 60
ZZ-5	531	Treatment Services.....	35,139,177 00	34,561,967 83	34,263,259 08
	813/				
ZZ-7	532	Prosthetic Services.....	983,450 00	897,670 56	983,063 64
		Canadian Pension Commission—			
ZZ-7	Stat.	Salaries of Commissioners.....	114,000 00	114,000 00	112,066 61
ZZ-8	533/	*Administration Expenses.....	2,147,824 00	2,007,063 21	2,070,729 53
	814/				
ZZ-8	534	Veterans' Bureau.....	442,791 00	435,816 67	410,128 26
ZZ-8	535	War Veterans' Allowance Board—			
		Administration.....	203,960 00	196,639 93	261,908 97
ZZ-9	536	Veterans' Insurance.....	80,495 00	79,794 55	72,135 80

PAYMENTS TO OR FOR VETERANS
AND DEPENDENTS

ZZ-9	537	*Pensions.....	99,739,000 00	95,549,580 04	96,049,315 05
ZZ-10	538	Newfoundland Special Awards.....	46,000 00	27,317 53	41,378 80
ZZ-10	815	*Newfoundland Special Awards.....	1 00		
ZZ-10	539/	War Veterans' Allowances.....	25,610,000 00	22,923,331 95	20,018,195 64
	816/				
ZZ-10	540	Assistance Fund (War Veterans' Allowance)....	750,000 00	731,822 75	562,826 95
ZZ-10	541	Unemployment Assistance.....	50,000 00	24,274 01	29,608 65
ZZ-11	542	Hospital and Other Allowances.....	3,720,000 00	3,556,729 02	4,139,178 30
ZZ-11	543	Gallantry Awards—World War 2.....	18,000 00	17,334 18	16,367 85
ZZ-11	641	*To authorize payment to David Bruce Steele, etc.....	1,050 00	1,050 00	
ZZ-11	642	*To authorize payment to Clarence M. Christie, etc.....	1,550 00	1,508 48	

MISCELLANEOUS PAYMENTS

ZZ-11	544/	Employers Liability Compensation.....	180,000 00	179,951 33	149,638 82
	817/				
ZZ-12	545	Last Post Fund.....	125,000 00	92,364 60	102,538 11
ZZ-12	546	Grant to Canadian Legion.....	9,000 00	9,000 00	9,000 00

DEPARTMENT OF VETERANS AFFAIRS

ZZ-3

<u>See Page</u>	<u>No. of Vote</u>	<u>Services</u>	<u>1950-51 Appropriations</u>	<u>1950-51 Expenditures</u>	<u>1949-50 Expenditures</u>
PENSIONS AND OTHER BENEFITS					
ZZ-12	Stat.	Annuity to Colonel John T. C. Thompson.....	5,000 00	5,000 00	5,000 00
SOLDIER SETTLEMENT AND VETERANS' LAND ACT					
ZZ-12	547 } 818 }	To provide for the cost of administration of Veterans' Land Act; Soldier Settlement and British Family Settlement.....	4,668,014 00	4,402,326 82	4,463,703 02
ZZ-13	548 *	To provide for the upkeep of property, Veterans' Land Act.....	132,500 00	83,734 05	113,205 61
ZZ-13	549	To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935.....	10,000 00	3,450 77	9,872 20
ZZ-14	643	To authorize and provide for the purchase of the remaining financial interest of the United Kingdom Government in the 3,000 British Family Settlement Scheme and the New Brunswick 500 British Family Settlement Scheme.....	115,000 00	115,000 00	
ZZ-14	550 *	To provide for the payment of grants to veterans settled on Provincial and Dominion Lands..	1,700,000 00	1,174,757 95	1,800,677 43
ZZ-14	551 *	To provide for the payment of grants to Indian veterans settled on Indian Reserve lands....	500,000 00	325,301 15	479,837 65
ZZ-14	552 *	Soldier Settlement Reductions.....	150,000 00	149,999 52	149,684 54
ZZ-14	553	To authorize and provide for necessary remedial work, to be approved by the Governor in Council, on properties sold under the Veterans' Land Act, under individual firm price con- tracts, to correct defects for which neither the veteran nor the contractor can be held financially responsible.....	30,000 00	7,974 15	7,463 81
ZZ-14	554	To authorize and provide, subject to the ap- proval of the Governor in Council in each case, for the completion of necessary remedial work to houses and services constructed under the 1945 building programme.....	104,600 00	19,587 36	63,333 86
ZZ-15	Stat.	Reductions in Soldier Land Settlement Loans	111 83	111 83	2,810 76
ZZ-15	Stat.	Reductions in Veterans' Land Act Advances..	13,505 86	13,505 86	267,116 77
TERMINABLE SERVICES					
ZZ-16	555 *	Post Discharge Rehabilitation Benefits.....	14,045,500 00	13,501,632 92	25,099,259 25
ZZ-17	556 *	Hospital Accommodation and Facilities.....	4,535,000 00	3,008,425 97	3,810,451 11
ZZ-21	Stat.	War Service Gratuities.....	442,383 06	442,383 06	348,777 03
ZZ-21	Stat.	Re-establishment Credits.....	16,425,704 46	16,425,704 46	22,199,535 39
GENERAL					
ZZ-23		Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance).....	2,787 95	2,787 95	
ZZ-23	Stat.	Gratuities to families of deceased employees...	23,824 20	23,824 20	20,113 98
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			1,458,393 41
		Total Ordinary.....	220,841,357 36	209,282,310 20	228,381,259 96
OTHER CHARGES					
ZZ-23	Stat.	Provision for Reserve for Conditional Benefits.	7,110,123 36	7,110,123 36	6,495,644 28
		<i>Expenditures: from Appropriations not required for 1950-51.....</i>			11,500,495 74
		Total Other Charges.....	7,110,123 36	7,110,123 36	17,996,140 02
		Grand Total.....	\$227,951,480 72	\$216,392,433 56	\$246,377,399 98

* Complete title is shown in the following details.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000 00

The above amounts were paid to: the Hon. Milton F. Gregg for the period April 1 to August 6, 1950, \$4,193.55; the Hon. Hugues Lapointe for the period August 7, 1950 to March 31, 1951, \$7,806.45.

The Hon. Milton F. Gregg received travelling expenses of \$1,513.15 and the Hon. Hugues Lapointe received travelling expenses of \$1,462.18 (both charged to Vote 528, Departmental Administration).

Vote 528 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	1,885,339 00	1,884,039 00	1,860,290 40
Allowances	1,920 00	3,720 00	3,033 51
Express, Freight and Cartage	3,000 00	3,500 00	2,123 09
Telephones, Telegrams and Postage	12,000 00	12,000 00	8,974 96
Printing, Stationery and Office Equipment	100,000 00	110,000 00	93,604 07
Travelling Expenses—Staff	45,000 00	45,000 00	42,058 32
Advertising and Publicity	20,000 00	20,000 00	19,229 76
Sundries	5,000 00	5,000 00	4,980 29
Rental—Hollerith Machines	22,020 00	22,020 00	19,450 00
Professional and Special Services	1,000 00	1,000 00	13 05
Campaign Stars and Medals, including Cost of Distribution	80,000 00	69,000 00	6,045 96
	<u>\$2,175,279 00</u>	<u>\$2,175,279 00</u>	<u>\$2,059,803 41</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the Minister's Office, the Deputy Minister's Office and the administrative staff of the Department at Head Office, also the cost of campaign stars and medals to be issued to former members of the Armed Forces, World War 2.

As at March 31, 1951, there were 792 salaried employees being paid from this vote, of whom 241 were permanent and 551 temporary.

Travelling expenses amounting to \$1,648.87 for L. A. Mutch, Parliamentary Assistant to the Minister, were paid from this vote.

Vote 529 District Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	2,438,975 00	2,429,975 00	2,384,967 89
Allowances	4,336 00	6,336 00	5,277 32
Express, Freight and Cartage	22,000 00	22,000 00	21,648 89
Telephones, Telegrams and Postage	72,000 00	72,000 00	56,392 34
Printing, Stationery and Office Equipment	65,000 00	81,000 00	54,904 48
Travelling Expenses—Staff	35,000 00	35,000 00	15,160 84
Repairs and Upkeep of Equipment	145,000 00	145,000 00	126,565 74
A Acquisition of Equipment	50,000 00	57,000 00	55,253 31
B Sundries	45,000 00	44,000 00	25,266 02
Rents	16,000 00		
Professional and Special Services	1,000 00	2,000 00	927 37
	<u>\$2,894,311 00</u>	<u>\$2,894,311 00</u>	<u>\$2,746,364 20</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the administrative staff of the Department in the District Offices.

As at March 31, 1951, there were 989 salaried employees being paid from this vote of whom 332 were permanent and 657 temporary.

During the fiscal year 1947-48 minor overpayments of salary occurred amounting to \$501.61. Of this amount \$250.77 has since been recovered, leaving an outstanding balance of \$250.84.

- A Expenditures represent the net cost of 1 bus, 5 ambulances, 4 trucks, 4 station wagons and 9 cars.
 B Includes \$9,494.40 representing interest paid on closing of individual veterans' accounts in Canadian Pension Commission Administration Trust Fund and Veterans' Administration Trust Fund, and \$8,408.39 for light, heat, power and water rates.

Vote 530 Veterans' Welfare Services

	Estimates	Allotments	Expenditures
Salaries	3,034,770 00	3,031,770 00	2,957,569 72
Allowances	3,468 00	4,468 00	3,827 00
Express, Freight and Cartage	1,000 00	1,000 00	445 23
Telephones, Telegrams and Postage	57,400 00	57,400 00	49,961 81
Printing, Stationery and Office Equipment	50,000 00	50,000 00	46,886 75
Travelling Expenses—Staff	164,000 00	164,000 00	145,715 65
Advertising and Publicity	15,000 00	15,000 00	1,300 47
A Sundries	10,500 00	10,500 00	7,540 94
Training and Aftercare of Blinded Pensioners by Canadian National Institute for the Blind	75,000 00	75,000 00	73,370 19
Professional and Special Services	31,000 00	31,000 00	25,533 55
Travelling Expenses—Applicants and Recipients	3,000 00	6,000 00	4,981 59
Fees of Advisory Committees—Re-establishment Credits	1,000 00	1,000 00	260 00
Expenses, Conferences of Chairmen of Citizens Committees ..	1,000 00		
B Special Welfare and Placement Services	22,400 00	22,400 00	16,997 55
C Part Time Instructors' Fees and Expenses, and Cost of Text Books for Correspondence Courses	25,000 00	25,000 00	17,027 48
	<u>\$3,494,538 00</u>	<u>\$3,494,538 00</u>	<u>\$3,351,417 93</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Veterans' Welfare Branch; for special welfare and placement services provided by outside organizations; for the fees of Advisory Committees on Re-establishment Credits; for training and aftercare of blinded pensioners by the Canadian National Institute for the Blind; and for the administration expenses of the Dependents' Allowance Board. Grants authorized by the Board are paid by the Department of National Defence.

As at March 31, 1951, there were 991 salaried employees being paid from this vote of whom 400 were permanent and 591 temporary.

- A** Includes expenditures for light, heat, power and water, \$2,027.45; minor disbursements for assistance to veterans, \$4,411.04.
- B** This allotment covers the placement services rendered by the National Society for the Deaf and Hard of Hearing, \$6,429.85; and the Canadian Paraplegic Association, \$10,567.70.
- C** This allotment covers the payments made to part-time instructors engaged for the purpose of marking correspondence courses. The services for which payment is made are similar to those arranged for by the Canadian Legion Educational Services up to March 31, 1947.

Votes 531 and 813 Treatment Services

	Estimates	Allotments	Expenditures
Salaries and Wages	20,320,040 00	20,104,040 00	20,081,457 29
Allowances	42,012 00	43,512 00	43,488 59
Express, Freight and Cartage	55,000 00	55,000 00	49,934 25
Telephones, Telegrams and Postage	125,000 00	130,000 00	127,363 38
Printing, Stationery and Office Equipment	100,000 00	100,000 00	94,155 08
Travelling Expenses—Staff	165,000 00	150,000 00	144,314 37
A Repairs and Upkeep of Buildings and Works	600,000 00	521,000 00	520,903 59
Repairs and Upkeep of Equipment	125,000 00	125,000 00	123,010 61
Acquisition of Equipment	550,000 00	525,000 00	378,414 54
B Sundries	56,000 00	206,000 00	198,324 63
C Materials and Supplies	6,500,000 00	6,917,500 00	6,770,859 48
Canadian Corps of Commissionaires Services	285,000 00	275,000 00	270,424 05
D Professional and Special Services	7,281,125 00	7,256,125 00	7,162,133 12
Travelling Expenses—Patients and Escorts	350,000 00	335,000 00	334,913 83
Loss of Wages—Patients and Escorts	50,000 00	45,000 00	44,833 76
Light and Power	280,000 00	325,000 00	318,608 38
Laundry	475,000 00	525,000 00	502,423 94
Water Rates	100,000 00	100,000 00	99,360 79
E Canadian Red Cross Society—Arts and Crafts Program	55,000 00	51,000 00	50,691 45
F Medical Education and Research	300,000 00	225,000 00	194,797 10
	<u>37,814,177 00</u>	<u>38,014,177 00</u>	<u>37,510,412 23</u>
G Less:—Amount recoverable for treatment of patients not the responsibility of the Department, etc.....	2,675,000 00	2,875,000 00	2,948,444 40
	<u>\$ 35,139,177 00</u>	<u>\$ 35,139,177 00</u>	<u>\$ 34,561,967 83</u>

This vote was provided for the treatment of former members of the Armed Forces and others entitled to treatment under the Department's regulations. Expenditures include the cost of operating departmental hospitals, clinics, health and occupational centres and Veterans' Homes, as well as the salaries and fees of staff operating these institutions; the salaries, fees and general expenses of medical administrative staff; maintenance of patients in other than departmental institutions; home and office services by medical and dental practitioners; patients' transportation expenses; any medical research considered necessary and medical education undertaken in connection with research and limited to post graduate activities; and funeral expenses and grave markers for deceased patients.

As at March 31, 1951, there were 9,253 salaried employees being paid from this vote, of whom 1,480 were permanent and 7,773 temporary.

A Details of contracts of \$5,000 or over for improvements, maintenance and repairs of works, buildings and facilities follow:

Halifax, N.S., Camp Hill Hospital

Interior painting. Contract: Martin Moore Ltd., \$7,464; payment in full.

Ste. Hyacinthe, Que., Veterans' Hospital

Repairs to foundation. Contract: Guilmaine Bros., \$6,300; payment in full.

Montreal, Que., Queen Mary Veterans' Hospital

Interior painting—Hut 11. Contract: Legendyk & Co. Ltd., \$5,600; payment in full.

Painting four wards. Contract: Wallmaster Sales and Service Ltd., \$5,325; payment in full.

Replacement of outside steam mains. Contract: C. J. Dryden Co. Ltd., \$17,492; payments, \$8,204.80.

Ste. Anne de Bellevue, Que., Ste. Anne's Hospital

Interior painting. Contract: Dougal Painting Contract Co., \$6,350; payment in full.

Modernization of bathrooms. Contract: Edouard Leger, \$28,156; payment in full.

Toronto, Ont., Sunnybrook Veterans' Memorial Hospital

Snow removal. Contract: Miller Paving Ltd., \$7,823.59; payment in full.

London, Ont., Westminster Hospital

Repairs to flashings. Contract: McKay Cocker Construction Ltd., \$8,430; payment in full.

Western Counties Veterans' Lodge

Exterior painting. Contract: J. O. Dougall Ltd., \$7,600; payment in full.

Saskatoon, Sask., Veterans' Hospital

Replacement of floors. Contract: Shannon Bros., \$6,110; payment in full.

B Includes \$7,655.77 for educational courses; \$11,699.66 for taxes; \$4,117.24 for employers' share of unemployment insurance contributions; and \$156,451.50 for care and purchase of cemetery plots.

C This allotment covers the cost of providing food, hospital supplies, etc., for use in departmental institutions. A distribution of expenditures follows:

Food	3,994,417 21
Coal and fuel oil	601,394 27
Employees' uniforms	18,618 59
Medical reference library	13,599 88
Home appliances—Paraplegics	2,082 67
Supplies:	
Medical and surgical	1,391,772 81
X-Ray	185,291 67
Ward occupational	89,888 50

Supplies—Concluded	
Entertainment	2,944 46
Dental	38,645 98
Laundry	11,187 53
Farm and garden	14,646 62
Power house	31,113 91
Cleaning and maintenance	121,615 73
Art and photography	10,861 58
Miscellaneous	242,778 07

\$6,770,859 48

D This allotment covers the cost of treatment of patients in other than departmental institutions and by other than officials of the Department, together with the cost of funerals, grave markers, legal services, etc. A distribution of expenditures follows:

Medical services	791,730 05
Maintenance in hospitals	3,496,083 26
Special hospital charges	238,685 28
X-Ray services	101,603 10
Nursing services	53,190 69

Dental services	183,117 48
Daily Fees—Doctors and Consultants ..	1,869,678 09
Funerals and grave markers	369,772 75
University staff consultants	13,040 00
Other professional services	45,232 42

\$7,162,133 12

Payments of \$10,000 and over to hospitals, and of medical and dental fees of \$1,000 and over are listed at the end of this section.

E This allotment covers a payment to the Canadian Red Cross Society towards its expenses in operating the Arts and Crafts Program in departmental hospitals.

F This allotment covers payment of expenses incurred by the Department in connection with medical education and research.

A distribution of expenditures follows:

Salaries and professional fees	95,989 74	Special research equipment	23,066 08
Travelling expenses	1,451 14	Miscellaneous	643 06
Hospitalization	1,204 50	Medical education	10,357 75
Special research drugs	62,084 83		
			\$ 194,797 10

G This credit of \$2,948,444.40 comprises (a) repayment for treatment services rendered to other than Canadian veterans in departmental institutions, \$2,375,341.29; (b) sale of scrap material, \$20,011.99; (c) X-Ray services, \$9,665.25; (d) dental services, \$1,452; (e) receipts from meals sold in departmental institutions, \$223,203.05; (f) receipts from laundry service, \$173,513.62; (g) sale of farm and garden produce, \$6,906.79; (h) receipts from sale of ward occupational products, \$60,911.81; (i) recoveries from estates of patients, \$33,035.58; (j) miscellaneous, \$44,400.02.

Vote 532 Prosthetic Services

	Estimates	Allotments	Expenditures
Salaries	577,950 00	580,450 00	580,401 65
Express, Freight and Cartage	8,000 00	8,000 00	6,701 88
Telephones, Telegrams and Postage	6,000 00	6,000 00	4,917 03
Printing, Stationery and Office Equipment	2,000 00	3,200 00	2,615 09
Travelling Expenses—Staff	8,000 00	9,000 00	6,431 62
Repairs and Upkeep of Equipment	5,500 00	2,500 00	1,791 75
Acquisition of Equipment	15,000 00	11,000 00	5,972 16
Sundries	10,000 00	10,000 00	9,874 42
Materials and Supplies	395,000 00	391,800 00	382,489 53
Professional and Special Services	500 00	500 00	
Travelling Expenses—Patients and Escorts	20,000 00	19,000 00	15,481 63
Loss of Wages—Patients and Escorts	6,000 00	6,000 00	4,419 00
Light and Power	6,500 00	7,500 00	6,841 85
Manufacture of Poppies	203,000 00	211,000 00	172,002 48
	1,263,450 00	1,265,950 00	1,199,940 09
A Less—Recoveries from Outside Organizations	280,000 00	282,500 00	302,269 53
	\$ 983,450 00	\$ 983,450 00	\$ 897,670 56

This vote is provided for the cost of (a) the operation of a central factory at Toronto and eleven other Prosthetic Centres for the manufacture and distribution, to veterans and other entitled persons, of: artificial limbs; leg, arm and spinal braces; splints; orthopaedic boots, other prosthetic and orthopaedic appliances; and artificial eyes and other ophthalmic appliances; (b) research and development in connection with prosthetic devices; and (c) the manufacture for the Canadian Legion of poppies, emblems and wreaths for sale on Remembrance Day. The amount received from the Legion for these products is shown under A.

As at March 31, 1951, there were 224 salaried employees being paid from this vote, of whom 106 were permanent and 118 temporary.

A The credit of \$302,269.53 comprises (a) repayments for prosthetic appliances supplied to other than Canadian veterans, \$98,535.30; and (b) amount received from the Canadian Legion for poppies, emblems and wreaths, \$203,734.23.

A defalcation by a former employee (since deceased) of the Prosthetic Services Branch of this Department in Montreal, amounted to \$11,276.48. Of this amount, the sum of \$84.37 from salary and \$432.61 from retirement fund were recovered under authority of P.C. 78/2764, of May 31, 1951. These amounts were credited to refunds of previous years' expenditures.

Canadian Pension Commission—Salaries of Commissioners, Pension Act, c. 157, R.S., as amended.....\$ 114,000 00

The salary rates of the Commissioners, whose names are shown in the general list at the end of this section, are authorized by the above statutory appropriation and Votes 533 and 814.

Votes 533 and 814 Canadian Pension Commission—Administration Expenses, including salaries for the Chairman of the Canadian Pension Commission at \$2,000 per annum, and the Deputy Chairman and each of the other Commissioners, including ad hoc Commissioners, at \$1,000 per annum additional to the salaries provided under Chapter 23, Statutes of 1948

	Estimates	Allotments	Expenditures
Salaries	1,385,010 00	1,384,010 00	1,352,613 51
Allowances	1,764 00	1,764 00	976 00
Telephones, Telegrams and Postage	25,000 00	25,000 00	21,380 60
Printing, Stationery and Office Equipment	15,000 00	16,500 00	15,189 24
Travelling Expenses—Staff	90,000 00	90,000 00	87,445 61
Sundries	2,500 00	3,500 00	3,168 39
A Pensions—Retired Commissioners	3,550 00	3,550 00	3,550 00
Professional and Special Services	100,000 00	100,000 00	92,729 78
Travelling Expenses—Applicants, Recipients and Escorts	350,000 00	348,500 00	296,266 79
Loss of Wages—Patients and Escorts	175,000 00	175,000 00	133,743 29
	<u>\$2,147,824 00</u>	<u>\$2,147,824 00</u>	<u>\$2,007,063 21</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Canadian Pension Commission; travelling expenses of pensioners called for examination; and travelling expenses of Commissioners.

As at March 31, 1951, there were 466 salaried employees being paid from this vote, of whom 257 were permanent and 209 temporary.

A Pensions to C. W. Peck (\$1,600) and Sir R. E. W. Turner (\$1,950).

Vote 534 Veterans' Bureau

	Estimates	Allotments	Expenditures
Sundries	250 00	250 00	105 42
Allotted from Vote 104, Salaries, etc.	6,000 00	6,000 00	5,528 40
	<u>421,191 00</u>	<u>422,191 00</u>	<u>421,719 40</u>
Telephones, Telegrams and Postage	4,500 00	4,500 00	4,243 09
Printing, Stationery and Office Equipment	1,600 00	1,600 00	1,256 40
Travelling Expenses—Staff	13,000 00	12,000 00	7,413 13
Sundries	250 00	250 00	105 42
Professional and Special Services	250 00	250 00	
Travelling Expenses—Applicants and Recipients	2,000 00	2,000 00	1,079 23
	<u>\$ 442,791 00</u>	<u>\$ 442,791 00</u>	<u>\$ 435,816 67</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and the District Offices.

As at March 31, 1951, there were 156 salaried employees being paid from this vote, of whom 57 were permanent and 99 temporary.

Vote 535 War Veterans' Allowance Board—Administration

	Estimates	Allotments	Expenditures
Salaries	191,040 00	189,040 00	185,793 53
Allowances	3,420 00	2,420 00	1,985 00
Telephones, Telegrams and Postage	850 00	850 00	343 82
Printing, Stationery and Office Equipment	3,000 00	7,200 00	5,874 35
Travelling Expenses—Staff	3,000 00	3,000 00	2,193 23
Sundries	250 00	250 00	
Professional and Special Services	2,400 00	1,200 00	450 00
	<u>\$ 203,960 00</u>	<u>\$ 203,960 00</u>	<u>\$ 196,639 93</u>

This vote was provided for the salaries of a chairman and four members of the War Veterans' Allowance Board, salaries of the staff attached to the Board, and other administrative expenses.

As at March 31, 1951, there were 62 salaried employees being paid from this vote, of whom 25 were permanent and 37 temporary.

Vote 536 Veterans' Insurance

	Estimates	Allotments	Expenditures
Salaries	67,425 00	69,925 00	69,925 00
Allotted from Vote 104, Salaries, etc.	3,000 00	3,000 00	2,696 01
	70,425 00	72,925 00	72,621 01
Allowances	120 00	120 00	120 00
Telephones, Telegrams and Postage	500 00	500 00	428 82
Printing, Stationery and Office Equipment	3,000 00	1,650 00	1,522 73
Travelling Expenses	950 00	200 00	98 99
Advertising and Publicity	5,000 00	5,000 00	5,000 00
Sundries	250 00	50 00	
Professional and Special Services	250 00	50 00	3 00
	<u>\$ 80,495 00</u>	<u>\$ 80,495 00</u>	<u>\$ 79,794 55</u>

This vote was provided for the expenses of administering the Veterans' Insurance Act, c. 49, 1945, as amended.

As at March 31, 1951, there were 30 salaried employees being paid from this vote, of whom 7 were permanent and 23 temporary.

Transactions in respect of premiums, interest and benefits are recorded in the Veterans' Insurance Fund Account under Open Accounts further on in this section.

PAYMENTS TO OR FOR VETERANS AND DEPENDENTS

Vote 537 Pensions for Disability and Death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order P.C. 45/8848 of 22nd November, 1944, which shall be subject to the Pension Act

	Estimates	Allotments	Expenditures
A North West Rebellion of 1885 and General	14,000 00	25,000 00	22,973 30
A World War 1	45,000,000 00	44,939,000 00	43,872,621 57
A World War 2	54,000,000 00	54,000,000 00	50,974,735 34
A Civilians, World War 2	400,000 00	440,000 00	424,323 38
A Defence Forces—Peacetime Services	250,000 00	250,000 00	189,059 31
A United Nations Special Force		10,000 00	2,485 36
B Burial Grants	75,000 00	75,000 00	63,381 78
	<u>\$ 99,739,000 00</u>	<u>\$ 99,739,000 00</u>	<u>\$ 95,549,580 04</u>

This vote was provided for the cost of pensions and other payments authorized under the Pension Act, c. 157, R.S., as amended, the Civilian War Pensions and Allowances Act, c. 43, 1946, as amended, and the Civilian Government Employees (War) Compensation Order, P.C. 45/8848, November 22, 1944; pensions in respect of the North West Rebellion, 1885; and general services pension awards.

A Pensions are awarded by the Canadian Pension Commission, according to the percentage of disability attributable to service, to veterans and other eligible persons who have been disabled, including additional pension for dependents, and to dependents of deceased eligible persons.

The following statement shows the scale of pensions for 100 per cent disability and for death.

			Annual Rates	
			Single; 100 per cent disability	Pensions for death; Widow or Dependent Parent
Army	Navy	Air		
Brigadier, and all ranks above	Commodore, and all ranks above	Air Commodore and all ranks above	\$ 2,700 00	\$ 2,160 00
Colonel	Captain	Group Captain	1,890 00	1,512 00
Lieutenant-Colonel	Commander and Captain under three years seniority	Wing Commander		
			1,560 00	1,248 00
Major	Lieutenant-Commander	Squadron Leader	1,260 00	1,008 00
Captain and all ranks below	Lieutenant and all ranks and ratings below	Flight Lieutenant and all ranks below	1,128 00	900 00

Additional pension (100 per cent disability) for all married pensioners, \$372; for first child, \$228; second child, \$180; and each additional child, \$144. These additional pensions are, like the basic pension for a single pensioner, scaled down with a lower per cent disability.

Additional pension for death to dependents—child or dependent brother or sister: first child, \$228; second child, \$180; each additional child, \$144; orphan child or orphan brother or sister: first child, \$456; second child, \$360; each additional child, \$288. In accordance with the provisions of the Act, pensions awarded to parents or brothers or sisters may be less than these amounts.

B Burial expenses, not exceeding \$100, when the deceased pensioner was destitute.

Vote 538 Newfoundland Special Awards.....	46,000 00
Expenditures.....	\$ 27,317 53

This vote was provided for the continuation of payments by the Canadian Pension Commission, as from the date of Union, of certain Newfoundland awards arising out of World Wars 1 and 2 which are not payable under the Pension Act or the Civilian War Pensions and Allowances Act.

Vote 815 Newfoundland Special Awards—To authorize and provide for payment of pension in accordance with the provisions of Section 32 (2) of the Pension Act to a widow of a former member of the Newfoundland Forces whose death took place prior to Union where the former member of the Forces was in receipt of pension of 50 per cent or more at the time of death and the widow would have been entitled to pension if the husband had died after the date of Union, such payments to be made from Vote 538, Main Estimates, 1950-51.....	\$ 1 00
Expenditures.....	nil

Under this authority the amount of \$8,352.10 was charged to Vote 538.

Votes 539 and 816 War Veterans' Allowances	Estimates	Allotments	Expenditures
North West Rebellion	75,000 00	75,000 00	67,229 75
South African War	290,000 00	290,000 00	283,201 40
World War 1	23,495,000 00	23,495,000 00	21,245,453 74
World War 2	1,450,000 00	1,450,000 00	1,032,530 56
Dual Service (World Wars 1 and 2)	300,000 00	300,000 00	294,916 50
	\$ 25,610,000 00	\$ 25,610,000 00	\$ 22,923,331 95

This vote was provided for the cost of allowances to aged or disabled veterans in necessitous circumstances who are no longer able to provide for their maintenance. The maximum monthly allowance is \$40.41 for a single man and \$70.83 for a married man or widower with dependent children. The relevant Act contains income limitation provisions, under which, to qualify for an allowance, total income of recipient must not exceed \$610 or \$1,100 per annum dependent on the marital status.

Vote 540 Assistance Fund (War Veterans' Allowance).....	750,000 00
Expenditures.....	\$ 731,822 75

This vote was provided for the cost of supplementary assistance in cases of acute financial distress as may be found to exist from time to time among recipients of the maximum benefits under the War Veterans' Allowance Act, c. 75, 1946, as amended.

P.C. 172/1912, April 15, 1949, authorized the establishment of district committees with authority to make grants which would be charged to this vote.

Vote 541 Unemployment Assistance.....	50,000 00
Expenditures.....	\$ 24,274. 01

This vote was provided for the cost of limited assistance, generally in the form of cash, to provide shelter, lodgings, fuel and food to veterans in the following classifications who are unemployed and in necessitous circumstances:

(a) Veterans who served with the Canadian Forces during World War I, and who are in receipt of small disability pensions under the Canadian Pension Act.

(b) Veterans who served with His Majesty's Forces other than Canadian during World War I, or with the forces of His Majesty's Allies during World War I, who are in receipt of small disability pensions, and were resident in Canada on or before December 1, 1924.

Vote 542 Hospital and Other Allowances.....	3,720,000 00
Expenditures.....	\$3,556,729 02

This vote was provided for the cost of allowances, including comforts, clothing and out-of-pocket expenses, to veterans under treatment or reporting for medical examination respecting pensions.

The allowance rates are specified in the treatment regulations of the Department which were authorized by P.C. 2048, May 6, 1948, as amended by P.C. 5835, December 15, 1948.

Vote 543 Gallantry Awards—World War 2.....	18,000 00
Expenditures.....	\$ 17,334 18

This vote was provided for the cost of pecuniary benefits to members of the Forces who, during World War 2, have been awarded the Victoria Cross, the Military Cross, the Distinguished Flying Cross, the Distinguished Conduct Medal, the Conspicuous Gallantry Medal, the Distinguished Service Medal, the Military Medal, and the Distinguished Flying Medal.

The above expenditures represent payments to pensioners who elected to receive their awards in the form of additional allowances.

Vote 641 To authorize payment to David Bruce Steele, under the Pension Act of such benefits as would be awarded under the said Act if the disabling condition had been incurred by him during service in World War 2.....	1,050 00
Expenditures.....	\$ 1,050 00

Vote 642 To authorize payment to Clarence M. Christie, under the Pension Act of such benefits as would be awarded under the said Act if the disabling condition had been incurred by him during service in World War 2.....	1,550 00
Expenditures.....	\$ 1,508 48

MISCELLANEOUS PAYMENTS

Votes 544 and 817 Employers Liability Compensation.....	180,000 00
Expenditures.....	\$ 179,951 33

Under this form of assistance which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans, the cost arising from relevant industrial accidents is borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation including capitalization of awards covering permanent disabilities and fatalities.

The above expenditures cover claims submitted to the Department through (a) Workmen's Compensation Boards and payments thereto were: Nova Scotia, \$10,081.14; New Brunswick, \$1,367.66; Quebec, \$8,472.01; Ontario, \$49,215.88; Manitoba, \$27,778.95; Saskatchewan, \$9,036.23; Alberta, \$16,080.87; British Columbia, \$51,682.26; and (b) the Railways and payments thereto were: Canadian National Railways, \$2,411.51; Canadian Pacific Railway Co., \$3,824.82.

Vote 545 Last Post Fund	125,000 00
Expenditures	\$ 92,364 60

The Last Post Fund, with Headquarters in Montreal, is a patriotic society which provides for the burial of honourably discharged veterans who were in destitute circumstances at the time of their decease. The society is recouped from this vote for burial expenditures, plus administrative charges not exceeding \$8,500.

Vote 546 Grant to Canadian Legion	9,000 00
Expenditures	\$ 9,000 00

This vote is provided for a grant to the Dominion Command, Canadian Legion, British Empire Service League, for partial reimbursement of the expenses of its Service Bureau. The Government contribution is limited to 50 per cent of the actual expenses with a maximum contribution of \$9,000 in the fiscal year.

The expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to \$58,058.63.

PENSIONS AND OTHER BENEFITS

Annuity to Colonel John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939	\$ 5,000 00
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SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Votes 547 and 818 To provide for the cost of administration of Veterans' Land Act; Soldier Settlement and British Family Settlement

	Estimates	Allotments	Expenditures
ADMINISTRATION			
A Salaries and Wages	3,633,954 00	3,633,684 00	3,498,767 70
Allowances	1,560 00	1,830 00	1,830 00
B Travelling Expenses	625,000 00	625,000 00	567,225 13
C Motor Vehicles—Purchases and Replacements	60,000 00	60,000 00	23,752 89
Printing, Stationery and Office Equipment	70,000 00	70,000 00	64,648 96
Express, Freight and Cartage	1,500 00	1,500 00	1,391 26
D Telephones, Telegrams and Postage	105,000 00	105,000 00	100,154 42
E Sundries	18,000 00	18,000 00	9,866 90
Indian Soldier Settlement	1,000 00	1,000 00	
F Legal Fees	125,000 00	125,000 00	109,939 56
G Provincial Lands Reports (Formerly included in Sundries) ..	27,000 00	27,000 00	24,750 00
	<u>\$4,668,014 00</u>	<u>\$4,668,014 00</u>	<u>\$4,402,326 82</u>

As at March 31, 1951, there were 1,224 salaried employees being paid from this vote, of whom 340 were permanent and 884 temporary.

A Expenditures include payments for casual labour, \$10,773.94; and to members of regional and provincial advisory committees at a per diem rate of \$10, \$28,467.50. Members receiving \$500 or over were as follows: E. F. MacDonnell, \$715; R. A. McMillan, \$910; J. Meikle, \$515; J. Simpson, \$540; J. J. Smith, \$585; W. J. Spears, \$970.

B An amount of \$196,061.39, representing costs of operation and maintenance of departmental motor cars, was charged to this allotment. These costs are included in the travelling expenses of officials operating the vehicles and their travelling expenses are therefore higher than those of officials where the usual practice of providing a separate primary such as Repairs and Upkeep of Equipment for these expenses is followed.

C Expenditure represents the net cost of 17 new cars.

D A distribution of expenditures follows: telephones, \$34,949.37; telegrams, \$1,797.34; postage, \$63,407.71.

E A distribution of expenditures follows: photographic services, \$3,042.25; rentals of properties used for administration purposes, \$1,442.20; sundries, \$5,382.45.

F Legal fees of \$500 or over were:

Saint John: A. L. Bourque, \$629.65; R. A. Brewer, \$537.51; E. F. Cragg, \$523.70; D. W. K. Dawe, \$895.75; D. J. Freil & Estate of E. J. Freil, \$610.49; W. A. Gibbon, \$634.75; J. H. Goodwin, \$863.90; G. Y.

Jones, \$1,016.50; G. G. Keirstead, \$595.30; V. J. McEvoy, \$981.40; J. A. McGuigan, \$741.35; J. K. McKee, \$556.54; R. F. McLellan, \$527.05; G. C. Merseault, \$744.82; G. F. Nicholson, \$583.20; C. O'Connell, \$829.58; J. D. Orlando, \$1,440.63; W. P. Purney, \$506.82; E. J. Theriault, \$709.60; W. L. Thurlow, \$578.60.

Montreal: L. Bachand, \$727.45; F. Choquette, \$711; C. Delagrave, \$1,481.82; J. A. Dugas, \$657.15; G. Esnouv, \$648.51; J. Lagasse, \$808.60; J. F. Mcunier, \$1,525.40; T. Pidgeon, \$948.17; P. F. Renault, \$1,563.81; G. A. Roy, \$512.20.

Toronto: A. F. Annis, \$1,938.70; W. G. H. Bennett, \$2,679.30; A. B. Collins, \$1,051.67; G. E. Collins, \$867.88; M. J. Cunningham, \$1,320.25; J. G. Currie, \$1,546.63; D. Dean, \$733.75; W. M. Duhurle, \$538.20; J. C. M. German, \$1,486.35; W. B. Gordon, \$1,708.93; W. H. Green, \$788; A. I. Hodgins, \$725.57; J. R. Matheson, \$854.70; J. H. McDonald, \$1,506.90; J. M. McGlade, \$629.84; W. L. Moore, \$978.72; R. E. Prouse, \$2,556.81; K. M. R. Stiver, \$1,041.80; G. T. Walmsley, \$614.40.

London: R. C. Bone, \$1,023.30; G. W. Bowman, \$2,141.82; W. K. Brown, \$2,179.35; H. B. Church, \$727.55; K. Y. Dick, \$1,107.66; W. A. Donohue, \$1,237.15; A. C. J. Franklin, \$955.54; D. H. Gibson, \$1,022.66; W. P. Gregory, \$1,555.15; F. E. Hetherington, \$754.80; J. K. Hunter, \$1,952.82; D. G. Kerr, \$872; W. G. Kerr, \$521.09; H. F. Lazier, \$2,881.40; R. A. MacDougall, \$1,725.66; D. C. McKillop, \$1,953.16; A. J. McNab, \$1,749.85; G. A. Paterson, \$1,178.54; F. Raney, \$950.05; J. H. Schofield, \$2,473.25; G. E. F. Sweet, \$1,194.38; W. P. Telford, \$1,979.80; F. S. Weatherston, \$920.14; J. D. Wilson, \$686.88.

Winnipeg: K. A. Stewart, \$553.75; F. H. Young, \$599.50.

G Under agreements with certain provinces, as authorized by individual Orders in Council, the Federal Government is furnished with annual reports on each veteran settled on provincial lands. A number of these agreements provide for payment to the provinces concerned of \$10 per annual report.

Vote 548 To provide for the upkeep of property, Veterans' Land Act, including engineering and other investigational planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities

	Estimates	Allotments	Expenditures
A Taxes and Insurance	50,000 00	50,000 00	35,456 93
Repairs to Property	7,500 00	7,500 00	4,439 96
B Maintenance of Public Utilities	25,000 00	25,000 00	11,196 21
C Sundries	50,000 00	50,000 00	32,640 95
	<u>\$ 132,500 00</u>	<u>\$ 132,500 00</u>	<u>\$ 83,734 05</u>

A Expenditures were for taxes, \$25,005.17; and fire insurance, \$10,451.76, being the net amount credited to Veterans' Land Act Fire Insurance (see Open Accounts further on in this section).

B Expenditures comprise: pumps and water mains, \$3,636.99; light and power, \$2,637.33; labour, \$3,008.01; sundries, \$1,913.88.

C A distribution of expenditures follows: surveyors' fees, \$15,747.98; consulting engineers' fees, \$4,253.83; protective services, \$1,864.72; sundries, \$3,409.41; and prizes, Small Holding Competition, \$7,365.01 (authorized by P.C. 290/3200, July 17, 1948 and extended by T.B. 386695, April 21, 1951).

Surveyors' fees of \$500 or over: W. E. Lauriault, Montreal, \$2,492.08; L. P. Stidwill, Cornwall, Ont., \$572.70; Smith & Smith, Kingston, Ont., \$645; J. S. Leitch, Toronto, \$730; S. King, Brantford, Ont., \$783.15; J. H. Smith, London, Ont., \$606; W. G. McGeorge, Chatham, Ont., \$1,281; E. M. MacQuarrie, Sault Ste. Marie, Ont., \$824.65; E. O. Wood, Kelowna, B.C., \$3,797.05; B. C. Lewall, Salmon Arm, B.C., \$892.06; R. P. Brown, Penticton, B.C., \$1,068.36.

Vote 549 To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935

Expenditures	\$ 10,000 00
	<u>\$ 3,450 77</u>

This vote was provided to pay to the Government of the United Kingdom the amount of its equity in properties that have been repossessed by the Director and resold on either a cash or time basis. An amount of \$946.48 was used for this purpose and the balance of \$2,504.29 to supplement Vote 643 in connection with the purchase of the remaining equity of the Government of the United Kingdom in the above Schemes.

Vote 643 To authorize and provide for the purchase of the remaining financial interest of the United Kingdom Government in the 3,000 British Family Settlement Scheme and the New Brunswick 500 British Family Settlement Scheme.....	115,000 00
Expenditures.....	\$ 115,000 00

The remaining financial interest of the Government of the United Kingdom in the above Schemes was acquired for \$117,504.29; the balance of \$2,504.29 was charged to Vote 549.

Vote 550 To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under Section 35 of the Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122, dated 13th April, 1945), and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Mines and Resources, under Section 35 of the Veterans' Land Act 1942, as amended (P.C. 1550 of 18th April, 1946).....	1,700,000 00
Expenditures.....	\$1,174,757 95

Agreements provide that the Director, The Veterans' Land Act, may, notwithstanding any other provision of this Act and subject to regulations made thereunder, grant an amount not exceeding \$2,320 to a veteran who settles on provincial or Dominion lands pursuant to such an agreement.

The above expenditure represents disbursements by the Director of grants for the purchase of livestock and farm machinery, or for permanent improvements to the properties.

Vote 551 To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of the Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122, dated 13th April, 1945).....	500,000 00
Expenditures.....	\$ 325,301 15

Under the above authority, an amount not exceeding \$2,320 may be granted by the Director, The Veterans' Land Act, to an Indian veteran who settles on Indian Reserve Lands, the said grant to be paid to the Minister of Citizenship and Immigration, who shall have the control and management thereof on behalf of the Indian veteran.

The above expenditures represent payments to the Indian Affairs Branch of the Department of Citizenship and Immigration.

Vote 552 To provide for the reduction of indebtedness to the Director of Soldier Settlement of a settler under the Soldier Settlement Act, in respect of a property in his possession, the title of which is held by the Director, by an amount which will reduce his indebtedness to an amount in keeping with the productive capacity of the property and his ability to repay his indebtedness to the Director, under regulations approved by the Governor in Council.....	150,000 00
Expenditures.....	\$ 149,999 52

P.C. 3077, June 23, 1950, approved the regulations in respect of the reduction of indebtedness and directed that the total of all reductions effected hereunder for the current fiscal year shall not exceed \$150,000. Of the above expenditure, \$148,708.83 was applied as principal and \$1,290.69 as interest.

Vote 553 To authorize and provide for necessary remedial work, to be approved by the Governor in Council, on properties sold under the Veterans' Land Act, under individual firm price contracts, to correct defects for which neither the veteran nor the contractor can be held financially responsible.....	30,000 00
Expenditures.....	\$ 7,974 15

Vote 554 To authorize and provide, subject to the approval of the Governor in Council in each case, for the completion of necessary remedial work to houses and services constructed under the 1945 building program.....	104,600 00
Expenditures.....	\$ 19,587 36

Details of expenditures follow:

Name and Location of Subdivision	Authority	Maximum Amount	Expenditures (1950-51)
Harrisville			
Moncton, N.B., Improvements to sewage disposal service	P.C. 5533, Nov. 1, 1949.....	3,600 00	3,523 33
Lakeside Heights			
Pointe Claire (Montreal), Insulation of, and repairs to, houses	P.C. 5533, Nov. 1, 1949.....	55,000 00	153 26
Expenditures to date were \$53,454.60.			
Baie d'Urfe			
Baie d'Urfe, Que., Improvement of roads.	P.C. 5533, Nov. 1, 1949}..... P.C. 965, Feb. 27, 1950}	8,355 00	
An amount of \$7,855 was paid to the contractor in 1949-50 and the balance of \$500 was paid in the current fiscal year and charged to Vote 553.			
Lakeview Terrace			
Deschenes, Que., Extension of septic tank field beds	P.C. 5568, Nov. 8, 1949.....	6,000 00	2,975 00
Expenditures to date were \$4,900.			
Improvement of roads.....	P.C. 5533, Nov. 1, 1949.....	40,000 00	8,000 00
Contract: Vipond Construction Co. Ltd., \$29,902.70; payments, \$8,000.			
Mount Pleasant Subdivision			
Brantford, Ont., Deep Well System on one property	P.C. 1843, Apr. 12, 1950.....	1,235 00	675 00
Haney			
New Westminster, B.C.,			
Repairs to main tile drainage	P.C. 2583, May 23, 1950.....	3,000 00	2,935 00
Sundry authorizations, each under \$500			
(13)			1,325 77
			<u>\$ 19,587 36</u>

Reductions in Soldier Land Settlement Loans—Soldier Settlement Act, c. 188 R.S. as amended	\$ 111 83
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Reductions in Veterans' Land Act Advances, c. 33, 1942-43, as amended.....	\$ 13,505 86
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Prior to the return of the majority of overseas veterans, the Director built 2,673 houses on 137 subdivisions previously purchased for Small Holding Establishments, and improved the subdivisions generally by the construction of roads, water mains, sewers and other services. The high cost of construction, labour and materials resulted in the cost of these houses and the public utilities provided therefor being in excess of the cost which had originally been expected and, in many cases, in excess of the reasonable sales value of these properties.

Adjustments in the current fiscal year on the sales prices of these properties resulted in a credit of \$3,352.43 and reduced the total write-offs to date to \$3,001,906.93. Reductions in the sales prices of various other properties (including the remaining lots in the 137 subdivisions) amounted to \$16,858.29 and increased the total to date to \$504,293.26.

The above charge is the net of the debit and credit adjustments. It should be noted that where sales of properties resulted in a profit the amount of such profits is not applied against the losses but credited to Revenue—Proceeds from Sales (Projects).

TERMINABLE SERVICES

Vote 555 Post Discharge Rehabilitation Benefits including Out of Work Allowances, University and Vocational Training, including the training of Merchant Seamen and Salt Water Fishermen Pensioners, Awaiting Returns Allowances, Temporarily Incapacitated Allowances and Unemployment Insurance Contributions.....	14,045,500 00
Expenditures.....	\$ 13,501,632 92

A distribution of expenditures follows:

A Out of Work Allowances	4,338 10
B Vocational and technical training benefits	875,321 06
C Awaiting returns	693,507 35
D Allowances to temporarily incapacitated	8 78
E University Training	9,209,162 99
F Unemployment Insurance Contributions	2,706,241 32
G Transportation and travelling—applicants and recipients	13,053 32
	<hr/>
	\$ 13,501,632 92

- A Out-of-work allowances may be paid to a veteran who is able to work but is unable to obtain suitable employment. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- B Vocational training benefits may be paid to a veteran who takes a course in vocational or technical training, which has been approved as likely to fit him for employment or re-employment or to enable him to obtain better or more suitable employment. Allowances are payable for a period of twelve months or, in special cases, for a period not exceeding the period of service of the veteran.
- C Allowances may be paid to a veteran who engages on his own account in any business and is awaiting returns therefrom. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- D Allowances may be paid to a veteran who, by reason of a disability, is temporarily incapacitated and unable to work or receive training and is not eligible for care under any other Act or regulations. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- E Allowances may be paid to a veteran who resumes or commences within one year and three months after discharge: (a) a course for the purpose of qualifying for admission to a university; (b) a university course, academic or professional, to which he is regularly admitted; or (c) a post-graduate course, either academic or professional. The latter may be taken after completion of an undergraduate course. Allowances are payable for the period during which the veteran is making satisfactory progress in the course.

Advances are made to universities for the purpose of making small loans to meet emergency conditions among veterans who are being paid educational allowances. As repayments are received by the universities, the amounts are forwarded to the Department and credited to Revenue. The outstanding balance at the close of the current fiscal year was \$379,453.32.

- F After a veteran has completed fifteen weeks in insurable employment, within a period of twelve months after discharge and before September 30, 1952, payment is made to the Unemployment Insurance Commission of an amount equal to the combined employer's and employee's contribution under the Unemployment Insurance Act, 1940, for a period equal to the veteran's period of service in the Armed Forces after June 30, 1941.

- G Transportation and travelling expenses may be paid to veterans who are taking vocational and technical training away from their home areas.

Direct payments of supplementary grants to Universities and similar Institutions, tuition fees to Universities, Colleges and Schools were: Acadia University, Wolfville, N.S., \$34,639.50; University of Alberta, Edmonton, \$205,133.55; Art Students League of New York, \$2,828.03; Assumption College, Windsor, Ont., \$2,628.07; University of British Columbia, Vancouver, \$410,046.68; University of California, Berkeley, \$9,428.52; Canadian Memorial Chiropractic College, Toronto, \$12,540.44; Canadian Union College, College Heights, Alta., \$2,483.79; Carleton College, Ottawa, \$11,249.88; University of Chicago, \$14,133; College of Medical Evangelists, Loma Linda, Cal., \$3,027.24; Columbia University, New York, \$9,912.70; Cornell University, Ithaca, N.Y., \$5,736.26;

Dalhousie University, Halifax, \$131,580.25; University of Detroit, \$3,740.50; Ecole Polytechnique, Montreal, \$11,385; Harvard University, Cambridge, Mass., \$14,081.44; Institute of Chartered Accountants of British Columbia, Vancouver, \$4,156.56; Institute of Chartered Accountants of Ontario, Toronto, \$15,018.31; International Correspondence Schools (Canadian) Ltd., Montreal, \$2,371.82; Laval University, Quebec, \$19,055; Law Society of Upper Canada, Toronto, \$36,790.23.

Macdonald College, Ste. Anne de Bellevue, Que., \$18,828.25; Manitoba Law School, Winnipeg, \$16,989.33; University of Manitoba, Winnipeg, \$168,160.59; Maritime College of Pharmacy, Halifax, \$3,697.50; Massachusetts Institute of Technology, Boston, \$4,688.11; McGill University, Montreal, \$357,438.64; McKays School of

Art and Mechanics, Moncton, N.B., \$2,382.93; McMaster University, Hamilton, Ont., \$21,443.66; Michigan State College, East Lansing, \$2,995.57; University of Michigan, Ann Arbor, \$5,805.26; University of Minnesota, Minneapolis, \$5,435.28; University of Montreal, \$21,261.50; Mount Allison University, Sackville, N.B., \$11,677.75.

University of New Brunswick, Fredericton, \$34,661.19; Northwestern University, Evanston, Ill., \$4,084.10; Province of Nova Scotia, Department of Education, \$6,419.25; Nova Scotia Technical College, Halifax, \$40,148.87; Ohio State University, Columbus, \$2,328.86; Ontario Agricultural College, Guelph, \$19,580.12; Ontario College of Art, Toronto, \$23,329.11; Ontario College of Optometry, Toronto, \$9,407; Ontario College of Pharmacy, Toronto, \$42,308.52; Ontario Veterinary College, Guelph, \$34,877.78; University of Oregon, Portland, \$9,473.33; University of Ottawa, \$20,535.82.

University of Pennsylvania, Philadelphia, \$2,676.23; Philadelphia Textile Institute, Philadelphia, Pa., \$3,296.28; Princeton University, Princeton, N.J., \$3,157.48; Queen's University, Kingston, Ont., \$151,116.61; Royal Conservatory of Music, Toronto, \$12,207.63; Ryerson Institute of Technology, Toronto, \$2,831.50; St. Dunstan's University, Charlottetown, \$2,806; St. Francis Xavier University, Antigonish, N.S., \$19,517; St. John's College, Winnipeg, \$2,155.71; St. Michael's College, Toronto, \$2,370; St. Patrick's College, Ottawa, \$5,708.20; University of Saskatchewan, Saskatoon, \$94,913.10; Shaw Schools Ltd., Toronto, \$2,855.68; University of Southern California, Los Angeles, Cal., \$2,737.92; Sprott Shaw Schools Ltd., Vancouver, \$2,023.20; Stanford University, Stanford, Cal., \$4,596.26.

Teachers College of Connecticut, New Britain, \$3,920.18; University of Toronto, \$711,838.96; Trinity College, Toronto, \$8,228; United College, Winnipeg, \$6,546.26; Vancouver School of Art, \$2,566.98; Vancouver Vocational Institute, \$7,247.95; Victoria College, Toronto, \$11,860.34; University of Washington, Seattle, \$7,996.32; University of Western Ontario, London, Ont., \$94,984.29; Sir George Williams College, Montreal, \$23,025.01; University of Wisconsin, Madison, \$5,382; miscellaneous schools, colleges, etc., (each under \$2,000), \$163,719.57.

Vote 556 Hospital Accommodation and Facilities and to authorize commitments against future years in the amount of \$11,319,414

	Estimates	Allotments	Expenditures
Newfoundland			
Corner Brook			
Grant to Corner Brook Hospital	75,000 00	75,000 00	75,000 00
Final instalment of a grant of \$150,000.			
Nova Scotia			
Halifax			
Camp Hill Hospital			
Landscaping	5,000 00	5,000 00	4,857 46
Expenditures on this project to date were \$37,212.27.			
Contract (1949-50): J. H. Leedham Co. Ltd., for drainage and paving, \$29,971.40, payments, including final payment, \$4,857.46.			
Planting—Trees—Shrubs, etc.	18,496 00		
Sodding, etc.—Road Paving, etc.	14,570 00	14,570 00	10,697 78
Animal Building	28,000 00	20,000 00	221 66
New Brunswick			
Saint John			
Lancaster Hospital			
Additions and Alterations	1,026,784 80	745,804 00	462,941 42
Expenditures on this project to date were \$1,286,723.21.			
Contract (1949-50): Richard and B. A. Ryan, Ltd., \$1,089,068.45; payments, including final payment, \$426,345.57. Architects' fees, H. S. Brennan, \$36,073.44; payments to date, \$110,650.06.			
Radio—Pavilion Annex	9,487 39	9,488 00	9,487 39
Contract: Canadian Marconi Co., \$9,487.39; payment in full.			
District and Hospital Stores		50 00	
Quarantine Building		30,000 00	17,444 43
Ridgewood Health and Occupational Centre			
Landscaping	2,000 00	2,000 00	551 53
Quebec			
Quebec			
Quebec Veterans' Hospital			
Construction	700,000 00	700,000 00	442,335 22
Expenditures on this project to date were \$644,904.30.			
Contract (1949-50): Magloire Cauchon, Ltee., for foundation, tunnel, etc., \$225,202.05; payments, \$169,759.05; payments to date, \$222,202.05.			

	Estimates	Allotments	Expenditures
Contract: A. Deslauriers and Sons, Ltd., for construction, \$4,777,012; payments, \$73,187.69.			
Architects' fees, Charles A. Jean and G. Fernand Caron; \$134,174.42; payments to date, \$187,331.61.			
Payment of \$62,500 was made to the Municipality of Ste. Foy, Quebec, for extension of water mains and sewage system (a similar payment was made by Soldier Settlement and Veterans Land Act).			
Montreal			
Queen Mary Veterans' Hospital			
Extension—100 beds and services	400,000 00	136,000 00	132,588 62
Expenditures on this project to date were \$199,903.84.			
Contract: B. B. Electric Co. Ltd., \$17,500; payment in full.			
Architects' fees, Eugene Larose, \$113,499.72; payments to date, \$179,997.72.			
Radio Outlets	15,000 00		
Alterations, Auditorium and Stage	9,350 00	9,350 00	8,000 00
Contract: E. Leger, \$8,980; payments, \$8,000.			
Huts 10, 11, 12 and 13. Sidewalks and Drains	10,000 00	10,000 00	7,572 00
Contract: Charles Duranceau Ltd., \$9,465; payments, \$7,572.			
Road Construction, North Entrance	12,000 00	1,000 00	147 37
District Garage	55,000 00	55,000 00	36,992 52
Contract: J. J. Shea and Co. Ltd., \$73,990; payments, \$36,819.			
Loading Platform and Lift for Garbage		5,980 00	5,980 00
Contract: E. Leger, \$5,980; payment in full.			
Ste. Anne de Bellevue			
Ste. Anne's Hospital			
Reconstruction of Power House	190,000 00	209,068 00	177,002 21
Expenditures on this project to date were \$217,934.26.			
Contract (1949-50): John Inglis Co. Ltd., for boiler installa- tion, \$60,991; payments \$7,276.50; payments to date, \$47,776.50.			
Contract: Walter G. Hunt Co. Ltd., for construction, \$193,066.02; payments, \$169,513.06.			
Planting—Trees, etc.	17,660 00	17,660 00	
Grading—Draining, etc.	8,750 00	8,750 00	6,678 00
Contract: Trudeau and Sons, Ltd., \$16,990; payments, \$6,678.			
Sidewalks, Lawn Water Sprinkler System	9,850 00	9,850 00	101 62
Construction Sewage Pump House	72,000 00	72,000 00	9,995 49
Contract: Walter G. Hunt Co. Ltd., \$76,000; payments, \$9,832.50.			
Road Lighting System	10,000 00	10,000 00	10,000 00
Contract: Bedard Girard Ltd., \$10,000; payment in full.			
Landscaping—48 inch drain		10,000 00	9,718 58
Contract: Charles L. Hammond, \$9,504.73; payment in full.			
Emergency Generator		17,000 00	
Senneville			
Health and Occupational Centre			
Drainage—Planting, etc.	7,800 00	7,800 00	1,371 75
Construction—Roadway, etc.		10,000 00	9,779 60
Expenditures on this project to date were \$14,600.			
Contract (1949-50): Charles Duranceau Ltd., \$14,600; pay- ments, including final payment, \$9,779.60.			
Ontario			
Ottawa			
Veterans' Pavilion—Civic Hospital			
Alteration		12,000 00	4,222 39
Toronto			
Sunnybrook Veterans' Memorial Hospital			
Construction	100,000 00	92,400 00	92,304 94
Expenditures on this project to date were \$5,742,730.68.			
Contract (1944-45): Redfern Construction Co. Ltd., \$5,005,417.70; payments, including final payment, \$13,302.03.			
Architects' fees, Allward and Gouinlock, \$84,000; payments to date, \$171,143.80.			

	Estimates	Allotments	Expenditures
Landscaping	19,800 00	73,660 00	64,138 71
Expenditures on this project to date were \$334,245.77.			
Contract (1949-50): Redfern Construction Co. Ltd., \$319,445.28; payments, including final payment, \$64,057.71.			
Chapel	66,400 00	78,500 00	78,266 48
Contract (1949-50): Redfern Construction Co. Ltd., \$194,823.15; payments, including final payment, \$77,653.23.			
Auxiliary Building, Gym and Pool	45,000 00	76,500 00	75,285 08
Expenditures on this project to date were \$293,903.32.			
Contract (1949-50): Redfern Construction Co. Ltd., \$286,589.61; payments, including final payment, \$71,109.81.			
Biological Laboratory	89,000 00	117,340 00	115,262 41
Expenditures on this project to date were \$172,087.87.			
Contract (1949-50): Redfern Construction Co. Ltd., \$172,087.87; payments, including final payment, \$115,262.41.			
Planting, Areas A, B, C.	32,105 00	32,105 00	31,459 15
Contract: Redfern Construction Co. Ltd., \$31,405; payment in full.			
Grading and Paving Terrace	6,600 00	6,600 00	
Administration Building		39,100 00	38,097 73
Expenditures on this project to date were \$556,593.04.			
Contract (1947-48): Redfern Construction Co. Ltd., \$545,659.55; payments, including final payment, \$34,928.85.			
Conversion Staff Residence		14,500 00	6 962 00
Expenditures on this project to date were \$113,562.			
Contract (1949-50): Redfern Construction Co. Ltd., \$141,000; payments, \$6,962; payments to date, \$118,562.			
Research Laboratory		12,150 00	
Sunnybrook Properties			
Fencing, North Boundary	22,550 00	11,000 00	8,412 37
Road Re-location and Reconstruction	35,200 00	35,200 00	9,744 24
Contract: Kamlee Construction Ltd., \$20,880; payments, \$9,602.10.			
York Health and Occupational Centre			
Landscaping and Planting	5,000 00		
London			
Westminster Hospital			
Fire Alarm System	5,000 00	30,000 00	10,128 19
Contract: D. C. Electric Co. \$29,230; payments, \$10,128.19.			
Doctors' Call System	2,500 00	12,804 76	11,555 70
Contract: Canadian Algor Co., \$12,804.76; payments, \$11,555.70.			
Construction Mental Reception Unit	190,000 00	162,973 81	110,873 94
Expenditures on this project to date were \$3,655,693.06.			
Contract (1946-47): L. C. Scott Construction Co. Ltd., for nurses' home and service tunnel, \$1,089,214.02; payments, including final payment, \$8,545.			
Contract (1949-50): Sterling Construction Co. Ltd., for installation of new boilers, \$132,906.80; payments \$92,070.09.			
Contract (1947-48): Sterling Construction Co. Ltd., for central heating plant, \$481,219; payments, including final payment, \$2,500.			
Additional Construction, Phase 1	25,000 00	25,000 00	
Main Parking Lot	33,000 00	27,000 00	15,524 01
Contract: T. J. Branton & Co. Ltd., \$11,067.48; payment in full.			
Contract: Alford Electric Ltd., \$7,000; payments, \$4,456.53.			
Service Road and Planting, Nurses' Residence	16,175 00	6,175 00	
Parking Lot, Mental Infirmary Area.....	25,300 00	19,300 00	2,040 00
Roadway System, Mental Infirmary Area	36,500 00	29,500 00	7,233 89
Contract: T. J. Branton & Co. Ltd., \$24,000; payments, \$4,173.89.			
Sodding, Mental Infirmary Area	6,400 00	6,400 00	1,266 50
Planting, Mental Infirmary Area	8,000 00	4,000 00	

	Estimates	Allotments	Expenditures
Exterior Painting and Repairs		10,626 00	10,626 00
Expenditures on this project to date were \$14,051.62.			
Contract (1949-50): Windsor Painting and Decorating Co., \$14,051.62; payments, including final payment, \$10,626.			
Psychiatric Institute—Steel Racks for Refrigerators		7,181 00	7,181 00
Contract: General Steel Wares Ltd., \$6,681; payment in full.			
Contribution towards new water main		20,000 00	20,000 00
Payment in full was made to the City of London.			
Installation of Tubular Fire Escapes		10,880 00	7,500 00
Contract: Westeel Products Ltd., \$10,440.95; payments \$7,500.			
Manitoba			
Winnipeg			
Deer Lodge Hospital			
Replacement—300 Bed Hospital	100,000 00	100,000 00	18,152 40
Architects' fees: Moody and Moore, \$18,152.40.			
Paving Adjacent Roadways	45,000 00	45,000 00	44,726 49
Payment in full was made to the Municipality of St. James, Manitoba.			
Remodel Front Entrance	24,200 00	32,000 00	14,582 16
Contract: G. A. Baert, \$30,964; payments, \$14,490.			
Grading and Planting	5,000 00	5,000 00	
Alberta			
Edmonton			
Government House			
Remodelling and New Elevator	40,000 00	20,000 00	350 00
Purchase of Government House		350,000 00	350,000 00
Payment in full was made to the Province of Alberta.			
Calgary			
Colonel Belcher Hospital			
New Wing—200 beds and services	50,000 00	50,000 00	
British Columbia			
Vancouver			
Shaughnessy Hospital			
Demolition of Old Buildings	10,000 00	30,000 00	16,909 73
Contract: T. M. Construction Co. Ltd., and Merchants Cartage Co. Ltd., \$16,770; payment in full.			
New Wing—250 beds and services and service buildings ...	50,000 00	50,000 00	
Levelling—Seeding—Planting	9,250 00	9,250 00	5,998 97
Payment was made to the Board of Park Commissioners, Vancouver.			
Brushing, Rough Grading, etc.	8,150 00	8,150 00	
Special Accommodation—Geriatric Patients	35,000 00	32,000 00	28,709 90
Contract: George D. McLean, and Associates Ltd., \$28,232; payment in full.			
30th Ave.—Paving, Sidewalks, etc.		16,000 00	15,309 00
Contract: George D. McLean and Associates Ltd., for road work and sidewalks, \$8,848; payment in full.			
Contract: Jarvis Electric Co., for light standards and removal of power poles, \$6,461; payment in full.			
Burnaby			
Health and Occupational Centre			
Planting—Trees—Water Supply, etc.	10,780 00	10,780 00	9,727 22
Payment was made to the Board of Park Commissioners, Vancouver.			
Victoria			
Veterans Hospital			
Construction—60 Bed Pavilion	349,000 00	240,000 00	138,848 19
Contract: Dawson and Hall Ltd., \$362,264; payments, \$122,923.15. Architects' fees, Mercer and Mercer, \$15,752.31.			
Construction—200 Bed Hospital		7,462 06	

DEPARTMENT OF VETERANS AFFAIRS

ZZ-21

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
All Institutions—Fire Protection		139,983 00	55,405 52
Halifax, N.S.			
Camp Hill Hospital			
Contract: Maritime Automatic Sprinkler Ltd., \$12,900; payments, \$12,600.			
St. Hyacinthe, Que.			
Veterans' Hospital			
Contract: Dominion Sprinkler Co. Ltd., \$13,300; payments, \$11,228.22.			
London, Ont.			
Westminster Hospital			
Contract: Vipond Automatic Sprinkler Co., \$30,197; payments, \$27,177.30.			
Projects under \$5,000	204,000 00	204,000 00	142,157 01
Unallotted Primary	128,341 81	21,109 37	
	<u>\$4,535,000 00</u>	<u>\$4,535,000 00</u>	<u>\$3,008,425 97</u>

This vote was not sub-divided in the Estimates: the amounts shown in the first column represent the original allotments by the Treasury Board.

Expenditures for general repairs, improvements and alterations to departmental institutions are shown under Treatment Services—Vote 531.

All of the above contracts were awarded through the Department of Public Works.

War Service Gratuities, War Service Grants Act, c. 51, 1944.....\$ 442,383 06

This statutory appropriation was provided for gratuity payments to former members of the Armed Forces, as provided for under Part I of the above Act.

Payments in respect of these gratuities were as follows: Army, \$76,347.69; Navy, \$21,318.33; Air, \$344,717.04.

Total expenditures under the above authority to the close of the current fiscal year amounted to \$469,065,419.88.

Re-establishment Credits—War Service Grants Act, c. 51, 1944.....\$ 16,425,704 46

This statutory appropriation was provided for the cost of Re-establishment Credits paid to former members of the Armed Forces as provided under Part II of the above Act.

The following statement shows, by Districts, the credits paid during the fiscal year and the purposes for which these credits were utilized.

PAYMENTS OF RE-ESTABLISHMENT CREDITS IN THE FISCAL YEAR 1950-51

District	Total	Homes and Housing Projects, National Housing Act		Purchase of Homes other than under National Housing Act		Repairs to Homes		Furniture or Household Equipment		Business—Working Capital		Business—Purchase of Tools, Instruments, etc.		Purchase of Business		Insurance, Annuities and Service Pensions		Educational, Equipment, Books, etc.		Discharge of Indebtedness on Homes		Clothing	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
St. John's.....	537,627 63		4,138 96		82,105 35		52,615 34		306,408 21		11,885 39		69,255 20		.....		1,521 59		772 47		8,835 12		.....
Halifax.....	923,335 31		12,956 22		97,609 87		64,055 32		561,095 31		14,413 87		151,371 07		2,341 50		14,842 19		993 74		3,070 20		36 02
Charlottetown.....	100,321 23		.....		11,982 77		7,464 15		48,337 97		1,728 67		31,608 49		479 00		1,408 77		513 66		1,591 55		166 20
Saint John.....	672,283 45		4,880 36		46,991 96		57,664 17		464,928 42		9,780 51		88,661 88		1,908 25		9,282 84		1,253 29		6,542 22		394 55
Quebec.....	250,851 97		130 22		10,330 66		11,029 67		180,417 15		14,251 47		29,767 48		.....		3,087 68		274 90		800 00		102 74
Montreal.....	1,896,307 63		36,930 68		64,416 16		29,992 29		1,518,036 16		61,968 37		111,913 69		19,664 09		33,043 02		13,435 40		6,644 73		763 04
Ottawa.....	874,132 22		2,827 78		75,128 92		32,816 15		642,138 00		38,322 61		34,678 16		.....		35,760 96		2,312 80		10,072 38		74 46
Kingston.....	478,547 55		8,570 86		22,984 85		22,407 98		301,511 93		36,412 87		65,159 09		1,370 00		10,899 25		5,272 96		3,957 76		.....
Toronto.....	2,958,479 04		123,068 99		292,194 89		141,877 50		1,954,010 66		36,413 38		288,353 24		19,716 95		39,865 82		16,553 90		39,213 82		1,179 89
Hamilton.....	760,859 50		26,893 23		48,211 50		53,816 76		544,025 03		24,238 69		51,439 77		2,545 94		5,909 47		1,470 50		2,308 61		.....
London.....	1,194,571 20		44,806 31		77,354 19		75,395 44		846,742 38		62,625 46		56,771 25		6,114 04		9,808 68		2,900 41		11,559 66		403 38
North Bay.....	348,032 68		4,106 46		22,920 69		18,535 88		246,293 97		39,791 18		10,865 38		1,821 75		1,196 79		986 38		1,350 89		183 11
Winnipeg.....	1,239,627 54		24,432 60		56,437 51		54,239 59		817,054 97		34,016 21		181,495 80		2,651 19		26,351 49		4,090 46		8,127 72		90 00
Regina.....	381,941 28		1,685 00		22,801 16		15,075 92		220,822 16		73,016 11		36,602 40		2,577 00		4,429 17		1,535 21		2,844 59		152 56
Saskatoon.....	316,447 56		1,797 93		34,852 28		25,770 94		163,313 10		71,677 76		22,185 92		.....		4,083 29		158 79		2,425 55		.....
Calgary.....	615,391 92		11,186 31		50,090 25		15,952 69		356,700 31		57,257 02		96,429 76		1,928 21		11,554 16		1,107 10		3,216 66		150 45
Edmonton.....	570,710 59		14,413 03		30,211 26		31,534 74		310,355 33		45,561 92		114,353 37		2,061 25		12,623 77		2,780 26		6,311 05		480 61
Vancouver.....	1,936,514 85		32,978 21		174,331 13		131,800 33		1,140,027 56		106,789 87		273,727 37		3,434 25		29,856 89		5,779 98		15,865 00		1,324 26
Head Office.....	369,357 31		.....		.....		.....		.....		.....		.....		.....		369,557 31		.....		.....		.....
	16,425,704 46		361,833 15		1,251,025 40		862,044 86		10,617,821 62		740,782 36		1,694,699 32		68,613 42		625,723 14		62,192 41		135,317 51		5,651 27

The net cost of re-establishment credits to the close of the current fiscal year was \$265,310,405.23, represented by expenditures totalling \$208,812,166.34, less refunds of \$3,501,761.11.

GENERAL

Transfer from Vote 101, Miscellaneous minor and unforeseen expenses (Department of Finance)	2,787 95
Expenditures.....\$	2,787 95

This transfer, under authority of T.B. 397637, October 31, 1950, was to provide for expenditures by the Social Service Division of the Department re the Rimouski and Cabano fires.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$	23,824 20
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OTHER CHARGES

Provision for Reserve for Conditional Benefits, Veterans' Land Act, c. 33, 1942-43, as amended	\$7,110,123 36
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Sales of land and chattels are made to veterans at less than the cost to the Director, conditional upon the terms of the agreement of sale being fulfilled for a period of ten years.

The above amount, which covers one-tenth of the amount of conditional benefits included in sales to veterans prior to April 1, 1951, has been credited to the Open Account "Reserve for Conditional Benefits, Veterans' Land Act, 1942." As and when conditional benefits are earned, the amounts thereof are charged to this account and credited to the Open Account, "Veterans' Land Act Advances".

Payment of Damage Claims

<u>Payee</u>	<u>Particulars</u>	<u>Authority</u>	<u>Amount</u>
Stone, Lloyd J.....	Settlement of claim arising from an operation in December, 1940...	P.C. 98/2922, June 14, 1950.....	1,200 00
Sundry claims each under \$1000 (34).....			3,544 59

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

One claim	200 00
	\$ 4,944 59

REVENUES

Comparative Summary

	1950-51	1949-50
Ordinary Revenue—		
A Return on Investments	3,788,581 30	3,432,778 84
B Privileges, Licences and Permits	34,362 51	110,704 31
C Proceeds from Sales	22,313 71	11,139 44
D Refunds of Previous Years' Expenditure	638,309 13	603,788 83
E Miscellaneous	14,989 85	37,263 61
Total Ordinary	4,498,556 50	4,195,675 03

		1950-51	1949-50
Special Receipts and Other Credits—			
F	Financial interest of the Government of the United Kingdom in the 3,000 British Family Settlement Agreement and the New Brunswick 500 Family Settlement Scheme	156,994 47	
G	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures	1,381,157 41	1,338,867 93
H	Non-Active Assets (ii) Other—Soldier and General Land Settlement	2,576 97	
Total Special Receipts and Other Credits		1,540,728 85	1,338,867 93
Grand Total		\$6,039,285 35	\$5,534,542 96

Details

Ordinary Revenue—

A	Return on Investments: Interest on Soldier Settlement Loans, \$130,690.42; on British Family Settlement—Canadian Portion, \$39,025; and on Veterans' Land Act Loans, \$3,618,865.88	3,788,581 30
B	Privileges, Licences and Permits; Rent of Veterans' Land Act Properties, \$17,744.94; sundries (Soldier Settlement and Veterans' Land Act), \$16,617.57	34,362 51
C	Proceeds from Sales: Profit on certain Veterans' Land Act Sales—Projects, \$21,793.19, Reverted Properties, \$520.52	22,313 71
D	Refunds of Previous Years' Expenditure (including Soldier Settlement and Veterans' Land Act, \$68,970.93)	638,309 13
E	Miscellaneous: Fines (War Service Grants Act, 1944), \$10,816.70; sundries (including Soldier Settlement and Veterans' Land Act, \$135) \$4,173.15	14,989 85
Total Ordinary		4,498,556 50

Special Receipts and Other Credits—

F	Financial interest of the Government of the United Kingdom in the 3,000 British Family Settlement Agreement and the New Brunswick 500 Family Settlement Scheme	156,994 47
This interest was acquired during the current fiscal year (see Vote 643) and the amount represents the value of the settlers' accounts according to Soldier Settlement and Veterans' Land Act records.		
G	Refunds of Previous Years' War, Demobilization and Reconversion Expenditures: Treatment and Pension Examinations World War 2, representing mainly recoveries of hospital and other allowances from retroactive pension adjustments, \$57,985.85; Pensions, World War 2, \$21,989.66; Post Discharge Rehabilitation Benefits, representing certain recoveries from pensions, \$58,499.64; Contingency Fund (for the temporary assistance of veterans), \$503.09; Re-establishment Credits, representing refunds from veterans to qualify them for Veterans' Land Act or training benefits, \$1,188,438.97; repayment of student veterans' loans and interest, \$41,609.44; sale of land, Rideau Health and Occupational Centre, \$9,185; miscellaneous, \$2,945.76	1,381,157 41
H	Non-Active Assets (ii) Other— Soldier and General Land Settlement	2,576 97
Recoveries in respect of certain settlers' accounts which were transferred from Active to Non-Active in 1949-50.		
Total Special Receipts and Other Credits		1,540,728 85
Grand Total		\$6,039,285 35

Certified correct.

E. L. M. BURNS,

Deputy Minister of Veterans Affairs.

Changes in Non-Active Asset Accounts

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[9] Other Non-Active Assets				
Soldier and General Land Settlement				
Loans	\$ 28,026,413 23		\$ 2,576 97	\$ 28,023,836 26

The credit represents receipts during the current fiscal year which are applicable to items in the above account.

OPEN ACCOUNTS

NOTE.—Marginal numbers and letters in parentheses are from the Balance Sheet of the Government of Canada in Part I of this Report.

	Dr. Balance Mar. 31, 1950	Debit	Credit	Dr. Balance Mar. 31, 1951
[3] Other Loans and Investments				
<i>(d) Miscellaneous—</i>				
A Soldier Land Settlement Loans	3,318,687 56	68,494 51	743,420 97	2,643,761 10
B British Family Settlement—Canadian Portion	872,033 38	158,307 77	114,476 24	915,864 91
C Soldier Settlement Unallotted Lands	3,450 54	173 86	992 81	2,631 59
D Veterans' Land Act Advances	170,453,389 96	24,702,741 90	9,445,669 65	185,710,462 21
	<u>\$174,647,561 44</u>	<u>\$ 24,929,718 04</u>	<u>\$ 10,304,559 67</u>	<u>\$189,272,719 81</u>
	Cr. Balance Mar. 31, 1950	Debit	Credit	Cr. Balance Mar. 31, 1951
[10] Floating Debt				
<i>(d) Outstanding Cheques and Warrants—</i>				
E Outstanding Imprest Account Cheques—Soldier Settlement and Veterans' Land Act	31 60			31 60
[11] Deposit and Trust Accounts				
<i>(c) Miscellaneous—</i>				
F Canadian Pension Commission—Administration Trust Fund	1,539,750 01	1,395,356 10	1,626,846 37	1,771,240 28
G Veterans' Administration Trust Fund	2,223,859 02	2,011,085 63	1,932,575 94	2,145,349 33
H Veterans' Care Trust Fund	496,437 06	522,536 90	753,889 72	727,789 88
I Estates Fund—D.V.A.	64,689 65	46,832 97	44,561 47	62,418 15
J Army Veterans' Benevolent Fund ..	5,201 70	6,083 95	882 25	
K Army Benevolent Fund.....	9,324,840 74	255,564 39	247,773 01	9,317,049 36
L Contractors' Securities—Cash	699,384 62	812,081 31	987,401 49	874,704 80
	<u>14,354,162 80</u>	<u>5,049,541 25</u>	<u>5,593,930 25</u>	<u>14,898,551 80</u>
[12] Insurance, Pension and Guaranty Accounts				
<i>(b) Insurance and Guaranty Funds—</i>				
M Returned Soldiers' Insurance Fund ..	25,289,392 35	1,135,314 44	1,329,678 52	25,483,756 43
N Veterans' Insurance Fund	5,996,868 05	420,689 78	2,398,016 67	7,974,194 94
O Veterans' Land Act Fire Insurance Fund	205,324 97	198 98	10,650 74	215,776 73
	<u>31,491,585 37</u>	<u>1,556,203 20</u>	<u>3,738,345 93</u>	<u>33,673,728 10</u>
[14] Sundry Suspense Accounts				
<i>(c) Miscellaneous—</i>				
P British Family Settlement U.K. Portion		27,166 92	27,166 92	
Q Soldier Settlement and Veterans' Land Act Suspense	1,739,633 51	19,582,271 75	20,043,293 86	2,200,655 62
R Unclaimed Cheques Suspense—Veterans' Affairs	1,435 85		202 57	1,638 42
	<u>1,741,069 36</u>	<u>19,609,438 67</u>	<u>20,070,663 35</u>	<u>2,202,294 04</u>
[16] Reserve for Certain Contingent Liabilities				
<i>(b) Reserve for Conditional Benefits—</i>				
S Veterans' Land Act, 1942	19,758,516 86		7,110,123 36	26,868,640 22
	<u>\$ 67,345,365 99</u>	<u>\$ 26,215,183 12</u>	<u>\$ 36,513,062 89</u>	<u>\$ 77,643,245 76</u>

A-D The authority for advances in connection with these accounts is provided through Parliamentary appropriations. The amounts so provided and the net requirements, as represented by the debits, are as follows:

Votes 563 and 824 To provide for protection of security—Soldier Settlement, and refunds of surplus to veterans	70,000 00
Expenditures	\$ 69,981 67

Expenditures comprise debits in: A, \$68,494.51; B, \$1,313.30; and C, \$173.86.

Votes 564 and 825 To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment, refund of surplus to veterans (Section 19); and for protection of security under the Veterans' Land Act	30,500,000 00
Expenditures	\$ 24,702,741 90

Details of the transactions in respect of expenditures from the above votes are given in the following comments.

A This account relates to advances made to veterans of World War 1 and subsequent transactions with purchasers of reverted properties. Details of transactions during the current fiscal year follow:

	<u>Dr.</u>	<u>Cr.</u>
Balance, March 31, 1950	3,318,687 56	
Repayment of principal		595,939 34
Repayment of principal transferred to non-active	1,405 00	
Legislative reductions		
Vote 552		148,708 83
Statutory		111 83
Credit represented by previous year's cheque cancelled in current fiscal year ...		65 97
Disbursements (Votes 563 and 824) for taxes, insurance, etc.	68,494 51	
Balance, March 31, 1951		2,643,761 10
	<u>\$3,388,587 07</u>	<u>\$3,388,587 07</u>

B This account relates to advances made by the Government of Canada towards the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the Government of the United Kingdom contributed. Transactions during the current fiscal year as detailed below include the acquisition of the remaining financial interest of that Government.

	<u>Dr.</u>	<u>Cr.</u>
Balance, March 31, 1950 (British Family Settlement—Canadian Portion)	872,033 38	
Repayment of principal		115,648 21
Repayment of principal to non-active	1,171 97	
Disbursements (Votes 563 and 824) for taxes, insurance, etc.	1,313 30	
Acquisition (Votes 549 and 643) of the United Kingdom portion of the settlers' accounts	156,994 47	
Balance, March 31, 1951 (British Family Settlement)		915,864 91
	<u>\$1,031,513 12</u>	<u>\$1,031,513 12</u>

C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Federal Government still has a financial interest. Credits are receipts derived from sales of land for cash or on terms, while debits (Votes 563 and 824) are payments of taxes.

D This account relates to the acquisition by the Director, the Veterans' Land Act, of properties, building materials, live stock, farm equipment and commercial fishing equipment for purposes of the Act for sale to qualified veterans of World War 2 under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

Details of transactions during the current fiscal year follow:

	Dr.	Cr.
Balance, March 31, 1950	170,453,389 96	
Repayment of principal		9,412,053 28
Legislative reductions in sales prices (Stat., sec. 21)		13,505 86
Credit represented by previous years' cheques cancelled in the current fiscal year		20,110 51
Land and permanent improvements (sold to veterans)	22,003,424 64*	
Stock and equipment (sold to veterans)	2,695,401 68*	
Properties purchased for future settlement, including general construction Sales to veterans of the above properties	1,249,200 52*	1,239,118 86*
Bulk purchases of building materials—excess of sales over purchases		560 06*
Bulk purchases of stock and equipment—excess of sales over purchases ..		5,606 02*
Balance, March 31, 1951		185,710,462 21
	<u>\$196,401,416 80</u>	<u>\$196,401,416 80</u>

* Transactions resulting in debit of \$24,702,741.90 to Votes 564 and 825 (see Comment A-D above).

Losses on sales of reverted properties were \$51,731.47 at the close of 1949-50 and increased to \$126,028.21 in the current fiscal year. These amounts are included in the opening and closing balances. As an offset to this loss by the Federal Government, the re-establishment credit entitlements of the veterans concerned have been reduced by \$61,094.27, and profits on re-sales amounting to \$520.52 were credited to Revenue, Proceeds from Sales.

Further on in this section will be found lists of (a) suppliers receiving \$10,000 or over which includes purchases of land and buildings for farms and small holdings as well as purchases of building materials, stock and equipment for veterans established under the Veteran's Land Act and (b) contractors receiving \$10,000 or over.

E At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

F This fund is under the jurisdiction of the Canadian Pension Commission. Moneys held in this account include: (a) pensions of those placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the Commission for the use of pensioners or dependents in distressed circumstances; (c) the detention allowances fund—Canadian seamen.

G Moneys held in this account include: (a) war service gratuities (World War 1) held by the Department for mental, tubercular and other long treatment cases or for men whose whereabouts are unknown; (b) profits of canteens operated in various departmental institutions, which are used for the benefit of patients; (c) donations, legacies, gifts, bequests, etc., received by the Department to be disbursed for the benefit of patients in departmental institutions; (d) personal funds of patients in departmental institutions; (e) war service gratuities paid under the War Service Grants Act, 1944, and held by the Department for men while under treatment; and (f) war veterans' allowances of those placed under administration of the Department.

Also included in the account are amounts derived from Re-establishment Credits authorized by section 7 of the Act, which provides, in part, that such amounts may be used for "payment of premiums under any insurance scheme established by the Government of Canada." Where a veteran exercised this option, the amount required to effect annual premium payments on the insurance policy selected is withdrawn from his Re-establishment Credit account and credited to this fund. As annual premiums become due, transfer of the necessary amount is made to the designated Insurance Fund.

H P.C. 2048 of May 6, 1948, as amended by P.C. 2182 of July 6, 1949 sets up the regulations respecting the medical treatment and maintenance of Veterans' Care cases and the section dealing with these cases reads as follows: "The veteran shall, if required, pay to the Department for administration, while receiving veterans' care, pension and any other income and resources to which he may be entitled; and that from any balance remaining after providing for a trust fund and comforts and clothing, the Department may apply towards the cost of maintenance a sum not exceeding \$120 per month, provided that any pension paid to the Department in respect of dependents shall be utilized for the benefit of such dependents and that such other pension and any other income and resources be applied in accordance with a scale set by the Minister and approved by the Treasury Board." Pursuant to this direction the income received from, or on behalf of, such veterans is credited to this account. Debits consist of the cost of their maintenance while in departmental institutions, and the provision of comforts and clothing and miscellaneous payments made to them, or on their behalf.

I Regulations in respect of the service estates of deceased members of the Armed Forces, who died while receiving hospital treatment or institutional care under the control or direction of the Department, were established by P.C. 2279 of June 13, 1947. The proceeds of the estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on Departmental authorization.

- J P.C. 38/850 of March 7, 1947, authorized the establishment of this fund and the transfer hereto of \$50,000 from the Central Trust Fund of the Army, Navy and Air Force Canteens. Transfer of a further amount of \$50,000 was made in 1947-48, and in 1948-49, \$200,000 was transferred from the Army Benevolent Fund (making a total of \$300,000 to date). Debits represent payments, at the discretion of the Minister of Veterans Affairs, to former members of the Canadian Army and their dependents who require emergency financial assistance by way of loan or grant. Credits are repayments of loans. The balance of this account was transferred to the Army Benevolent Fund at the close of the fiscal year.
- K The Army Benevolent Fund Act, c. 49, 1947 directs, *inter alia*, that: (a) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (b) certain canteen profits and other funds be credited to the Receiver General of Canada; (c) such funds shall be deemed to have been received by His Majesty in trust for the purposes of this Act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of 2½ per cent per annum on the minimum monthly balances to the credit of the fund; (e) there shall be constituted a Board to be called "The Army Benevolent Fund Board" to authorize payment out of the fund to or for the benefit of veterans or their dependents or the widows, children or other dependents of deceased veterans such amounts as the Board may from time to time determine; (f) the Auditor General shall examine, annually, the accounts of the Board and shall examine accounts of committees quarterly; and (g) the Board shall submit an annual report of its affairs and operations to the Minister who shall forthwith lay the report before Parliament. Included in the closing balance of the Army Benevolent Fund is an amount of \$311,800 representing the value of bonds which are held in the custody of the Minister of Finance.
- L Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheques) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1950-51, bonds so held in respect of the Soldier Settlement and Veterans' Land Act amounted to \$650.
- M This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War 1. Credits consist of premiums and interest, which is credited at the rate of 4 per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death and disabilities benefits and cash surrender values. The final date on which applications for this insurance might be received was August 31, 1933.
- N This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 49, 1944-45, which relates to life insurance for the veterans of World War 2. Credits consist of premiums, and interest which is credited at the rate of 3½ per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death benefits and cash surrender values.
- O The credit represents transfers from Vote 548 for premiums, while debits consist of transfers to recoup that Vote for payments of refunds of unearned premiums on cancelled policies.
- P This account recorded the United Kingdom Government's share of receipts and disbursements in respect of the 3,000 British Family Settlement Scheme and the New Brunswick 500 Family Settlement Scheme and was cleared monthly by payment to that Government of the amount of the net credit balance.
- Q Credits in this account consist mainly of initial payments by veterans, as provided under the Act, which are held in this account pending approval of sales. The balance is made up of general suspense items which cannot be allocated immediately.
- R All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of issue are credited to this account pending claims therefor.
- S The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one-tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account.

Comparative Statement of Accounts Receivable

	March 31, 1951	March 31, 1950
Current Year	635,696 71	853,994 90
Previous Years—Collectable	1,432,732 34	1,585,589 70
Uncollectable	948,217 47	589,816 80
	<hr/> 3,016,646 52	<hr/> 3,029,401 40
SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
Previous Years—Uncollectable	12,044 58	12,044 58
	<hr/> \$3,028,691 10	<hr/> \$3,041,445 98

A list of items in excess of \$1,000 in Previous Years—Uncollectable, was given on pages ZA-29, Public Accounts, 1948, ZA-25, Public Accounts, 1949 and ZZ-25, Public Accounts, 1950.

The following additional items were transferred to Uncollectable in the present fiscal year: W. H. Bevis, \$3,696.48; M. A. Cook, \$3,993.55; A. B. Crouse, \$2,601.54; K. Gilman, \$2,821.71; M. La France, \$6,715.78; C. Logan, \$1,038.87; G. McComb, \$1,144.52; A. McDougall, \$10,084.43; E. E. Nixon, \$2,762; J. and M. Owens, \$2,650.65; J. B. Perry, \$1,647.75; J. D. Ressor, \$3,967.55; J. and I. Savard, \$2,500; J. Temanguant, \$1,195.15; T. S. Wilson, \$3,519.51.

Employees Receiving Salaries at Annual Rates of \$5,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$5,000 or over as at March 31, 1951. Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of other salaried employees who received travelling expenses of \$500 or over.

DEPARTMENT OF VETERANS AFFAIRS

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Burns, E. L. M., Deputy Minister	\$ 12,000 00	\$ 1,332 36	Barnes, H. M.	9,000 00	1,407 32
Melville, J. L., Chair- man, Canadian Pen- sion Commission ...	12,000 00	1,617 20	Barnet, J. D.	5,820 00	
Lalonde, G. L., Asst. Deputy Minister ...	10,000 00	1,597 43	Barrow, F. L.	6,120 00	
Warner, W. P., Director General, Treatment Services	10,000 00	1,337 00	Bates, J. F.	9,000 00	2,337 81
Garneau, F. J. G., Chairman, War Vet- erans' Allowance Board	9,000 00	1,309 85	Beaudin, A. D.	6,180 00	
Parliament, G. H., Director General, Re- habilitation Services	7,320 00	1,348 21	Belkin, A.	5,208 00	
Aberhart, W. R.	6,180 00		Bell, C. A.	6,480 00	843 96
Abraham, J. W.	5,820 00		Bell, C. G.	5,820 00	
Abraham, R. W.	6,120 00	1,151 33	Bell, C. H. C.	5,820 00	
Adams, G. T.	10,000 00	1,009 26	Bell, E. G.	5,820 00	
(including terminable allowance, \$2,440)			Bell, T. A.	6,480 00	
Adams, J. H. F.	6,060 00		Bell, W. W.	5,820 00	
Addinell, W. E.	5,820 00		Bennett, W. J.	6,780 00	
Aird, H.	5,460 00		Bird, E. S.	6,180 00	
Anderson, C. E.	6,180 00		Bird, G. A.	5,820 00	
Anderson, G. C.	5,208 00		Black, C. F.	5,820 00	
Anderson, J.	5,820 00		Black, G. A.	6,360 00	
Anderson, J. O.	6,480 00		Blair, J. F.	5,820 00	
Angrave, R. H.	6,780 00		Blanchard, A. J.	8,400 00	
Argue, A. F.	6,180 00		(including terminable allowance, \$900)		
Armstrong, E. C.	6,060 00		Boulding, C. R.	6,060 00	
Armstrong, J. C.	5,820 00		Boulter, W. L.	5,820 00	
Arnold, W. J.	5,820 00		Boyd, A. A.	5,820 00	
Ashkenazy, W.	5,460 00		Boyd, J.	5,460 00	
Atkinson, W. L.	6,180 00		Boyd, W. J.	6,480 00	
August, W. H.	5,208 00		Bradley, R. W.	5,820 00	
Austmann, K. J.	6,480 00		Branch, E. A. G.	7,560 00	
Badgley, F. C. C.	5,520 00		Brault, G. R.	5,208 00	
Bailey, G. S. A.	5,700 00		Bray, H.	9,000 00	3,689 85
Bain, T. D.	7,800 00		Bridges, E. S.	6,480 00	
Baker, J. E.	5,820 00		Bridges, H. A.	9,000 00	3,603 05
			Bromley, A. J.	5,820 00	
			Brown, G. H.	5,208 00	
			Brown, L. W.	7,080 00	
			Brown, W. F.	7,320 00	
			Bruce, G. N.	5,208 00	
			Bryan, B. G.	5,208 00	
			Bryers, B. H.	5,820 00	
			Buchanan, G. A.	5,820 00	
			Bugg, W. J. F.	6,120 00	
			Burke, D. T.	9,000 00	
			Bustin, H. B.	6,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cain, M. C.	5,820 00		Fournier, C.	5,520 00	
Calnek, S. H.	5,820 00		Francoeur, G. U.	6,180 00	
Campbell, E. A.	5,208 00		Frechette, H. F. E.	5,208 00	
Campbell, J. A. M.	5,208 00		Fry, W. R.	6,480 00	
Campbell, J. G. D.	6,060 00		Fryer, G. E.	5,820 00	1,282 83*
Carette, J. L. G.	5,820 00		Gamble, J. E.	6,180 00	
Carmichael, L. D.	5,520 00		Gardner, J. S.	7,080 00	
Carruthers, W. C.	5,820 00		Garrett, H.	5,460 00	
Carscallen, H. B.	7,080 00		Gelinas, A.	6,480 00	
Carter, C. W.	6,120 00		Gibson, M. J.	6,180 00	
Cathcart, J. P. S.	6,780 00	738 71**	Gillrie, R. B.	5,820 00	
Chambers, A.	6,180 00	1,908 00†	Gingras, G.	6,780 00	939 34
Chartier, J.	7,080 00		Godard, W. R.	5,820 00	
Chatwin, A. E.	5,208 00		Goddard, E. S.	8,400 00	
Clark, V. A.	5,520 00		(including terminable allowance, \$840)		
Clay, M. A.	6,060 00		Gordon, M. K.	5,820 00	
Clerk, B. M.	5,520 00		Gordon, R. J.	9,000 00	3,686 51
Colbeck, J. C.	8,400 00		Gottlieb, R. B.	6,060 00	1,908 00†
(including terminable allowance, \$840)			Gough, I.	5,028 00	
Collins, H. A.	5,820 00		Grabau, C. M.	5,520 00	
Conn, H. A. L.	9,000 00		Graham, C. C. P.	5,520 00	
Connolly, C. F.	5,208 00		Graham, M. D.	6,180 00	
Convery, E. B.	7,080 00		Green, P. T.	6,180 00	
Cornish, A. L.	6,180 00		Greenberg, C.	5,820 00	
Cowie, G. A.	6,060 00		Greer, R. F. T.	6,780 00	
Cramer, R. W. I.	5,820 00		Gregory, A. W.	5,820 00	
Crane, G. L.	6,180 00		Griffin, B. M.	5,820 00	
Crawford, A. W.	6,480 00		Griffin, J. F.	5,148 00	
Cromb, W. T.	5,580 00		Groff, E. E.	5,820 00	
Cross, P. B.	7,800 00	1,865 68	Gunn, W. G.	7,320 00	
Cross, W. D. S.	6,780 00		Hague, H. M.	7,560 00	
Curtis, C. F.	5,520 00		Halkett, N. M.	6,780 00	
Dale, G. M.	7,560 00		Hall, W. M.	7,560 00	
Davison, A. W.	6,780 00		Hamilton, C. A.	5,520 00	
Dawson, J. T.	5,820 00		Hamilton, K. A.	7,080 00	
DeBeaupre, E. J.	5,208 00		Hamilton, R. C.	7,560 00	
DeGuerre, H. W.	7,560 00		Harlow, C. M.	7,560 00	
Delahaye, A. L.	5,820 00		Harris, H. R. D.	5,580 00	
Demers, C. V.	6,180 00		Harris, W. E.	7,320 00	
Derby, G. C.	8,000 00	3,543 84	Harvie, R. M.	5,820 00	
Dixon, A. J.	6,480 00		Hayter, F. W.	8,700 00	
Dowell, W. C.	5,820 00		(including terminable allowance, \$1,920)		
Doyle, L. J.	5,580 00		Henderson, R. S.	6,480 00	
Dubeau, J. A. M.	7,560 00		Hicks, R. A.	5,820 00	
Duff, J. H.	5,820 00		Hicks, W. H.	5,460 00	
Dunlop, W. R.	6,780 00		Hillary, N. L.	6,780 00	
Dunn, W. F.	7,080 00		Hogan, J. H.	6,180 00	
Ecclestone, W. M.	6,180 00		Hollis, K. E.	7,500 00	
Edwards, P.	6,060 00		Homans, C. O.	5,820 00	
Elliott, H. C. S.	5,820 00		Homik, A. M.	5,820 00	
Elliott, O. C.	5,820 00		Honey, E. M.	5,820 00	
Eyres, H. H.	6,780 00		Howard, M. J.	5,700 00	
Farmer, G. R. D.	7,320 00	990 69	Hughson, T. L.	5,520 00	
Fenton, T.	6,780 00		Hurteau, J. L. A.	6,180 00	
Ferguson, J. G.	6,480 00		Hutton, G. H.	7,560 00	
Fergusson, E. A.	6,180 00	1,963 24	Inkel, M.	5,000 00	666 35
Findlay, C. A.	6,180 00		Irvine, H. J.	5,460 00	
Findlay, D. G.	5,208 00		Jacks, H. L.	6,780 00	
Finlayson, D. R.	6,360 00		Jackson, H. M.	5,208 00	
Firth, L. M.	5,520 00		James, I. W.	6,780 00	
Forman, J. M.	9,000 00	3,150 00	Jamieson, H. W.	5,820 00	959 94
Forsyth, D. A.	5,700 00		Jean, A. F. R.	5,700 00	
Fortune, D.	5,520 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Johnson, J. D.	5,520 00		McLachlan, H. T.	5,520 00	
Johnstone, D. W.	7,080 00		McLean, W. J.	5,820 00	
Jones, A. R.	6,780 00	742 54	McLellan, N. W.	6,180 00	
Joynt, W. G.	5,820 00		McLeod, C.	7,320 00	
Keillor, C. M.	9,000 00		McLeod, T. R.	5,820 00	
Kerr, H. R.	5,820 00		McQuitty, M.	7,560 00	783 77
Kilburn, L. A.	6,780 00	590 37	McRae, G. W.	5,520 00	
Kinsman, J. D.	7,320 00		Megloughlin, W. B.	6,180 00	
Kirk, T. E.	6,780 00		Meikle, A. U.	6,480 00	
Klaehn, P. C.	5,820 00	979 59	Mercier, J. P. A.	6,060 00	
Knapp, N. S.	5,820 00		Mess, C. B.	5,520 00	
Laidlaw, R. G.	5,820 00		Metcalfe, E. V.	7,080 00	
Laing, J. W.	6,480 00		Miller, J. M.	5,820 00	
Laing, W. A. R.	5,820 00		Mills, J. D.	7,560 00	
Laing, W. D.	5,520 00		Minorgan, G. A.	6,180 00	590 45
Lalonde, W.	5,820 00		Misener, C. C.	7,080 00	
Landriau, F. A.	5,208 00		Montague, W. H.	5,520 00	
Langelier, O. F. B.	9,000 00	1,099 19	Moore, J. H.	5,820 00	
Langston, K. W.	6,780 00		Mulloy, J. K.	6,180 00	
Laplante, J. P.	7,080 00		Murray, F. S.	5,208 00	
Lapp, A. D. P.	7,080 00		Musgrove, W. M.	7,080 00	
Larue, A.	5,208 00		Nelson, F. H.	5,820 00	538 35
Latchford, J. K.	6,180 00		Nettleton, J. M.	6,480 00	
Laurin, B.	6,780 00		Neufeld, A. H.	7,800 00	
Lavoie, M. A.	7,500 00		(including terminable allowance, \$1,620)		
Lawson, G. A.	6,480 00		Noble, J. A.	7,560 00	
Lemire, J. E. L.	5,520 00		Nodwell, G. R.	6,180 00	
Light, W.	7,560 00		Norry, H. T.	7,080 00	
Lindsay, R. D.	6,180 00		Norwich, A. C.	6,780 00	
Little, F. C.	6,180 00	620 35	Oesterreicher, M.	5,460 00	
Little, L. P.	6,180 00		O'Kelly, S. H.	5,520 00	
Little, O. J. S.	7,080 00		O'Leary, E. L.	5,208 00	
Loban, L.	7,080 00		Quimet, A.	5,520 00	
Logan, G. M.	5,820 00		Painchaud, J. R.	9,000 00	1,535 56
MacDonald, C. J.	6,480 00		Patenaude, E.	5,208 00	
MacDonald, K. M.	5,760 00		Patrick, C. A.	5,580 00	698 72
MacDonald, N. S.	5,520 00		Payette, J. M. H.	5,820 00	
Mace, F. T.	7,080 00	549 34	Pedley, W. H.	6,180 00	
MacKenzie, F. D.	7,500 00		Perron, L. J.	5,520 00	
MacKinnon, A. G.	5,208 00		Peterson, C. P.	5,208 00	
MacKinnon, C. G.	7,560 00		Philpott, P. J.	6,120 00	1,392 37
MacLean, C. G. G.	5,820 00		Pickersgill, N. L.	9,000 00	3,122 39
MacLeod, A. J.	5,580 00	880 05	Pickworth, H. D.	5,040 00	
MacNeil, C. H.	6,180 00		(including terminable allowance, \$204)		
MacNeill, R. D.	5,820 00		Pilkey, J. H.	5,820 00	
MacQueen, D. G.	7,560 00		Potts, A. E.	5,820 00	
Manning, N.	5,820 00		Pouliot, J. L.	5,580 00	
March, A. C.	7,500 00	515 71	Radway, F. S.	5,700 00	
Massie, R. A.	5,820 00		Rae, C. A.	7,560 00	
Matas, J.	6,480 00		Rae, M. V.	7,080 00	
Matheson, J. K.	9,000 00	1,093 29	Ramsay, F. G.	6,180 00	
McCann, H. J.	5,820 00		Rappell, K. C.	5,520 00	
McCullough, O. L.	6,180 00		Reid, E. B.	5,880 00	
McDonald, J.	5,520 00		Reid, F. L.	5,820 00	
McGibbon, R. H.	6,060 00		Reilly, C. B.	9,000 00	1,892 69
McGonigle, R. H.	5,820 00		Richardson, H. J.	6,780 00	
McGowan, T. P.	5,820 00		Rider, E. J.	5,520 00	
McGregor, J. B.	6,180 00		Ritchie, K. S.	6,780 00	
McIntyre, A. J.	5,820 00		Roaf, W. G. H.	7,560 00	
McKay, C. O.	6,780 00		Roderick, J. H.	5,820 00	
McKee, J. W.	7,500 00		Rogers, C. J.	5,820 00	
McKenna, L. B.	5,820 00		Rooney, J. W.	5,820 00	
McKenty, V. J.	6,480 00				
McKercher, A. E.	7,080 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ross, M.	7,080 00		Sutton, I.	6,480 00	
Rothwell, J. C.	7,080 00		Sutton, J.	6,180 00	
Rowswell, A. C.	6,780 00		Taylor, T. T.	5,208 00	
Rumball, W. G.	5,208 00		Taylor, W. I.	6,780 00	
Sanders, J. L.	6,060 00		Temple, A. D.	7,560 00	
Scott, R. M.	6,060 00		Terry, K.	6,780 00	
Scott, S. M.	6,180 00		Thibault, M. A.	5,820 00	
Searle, M. A.	5,580 00		Thompson, A. E.	6,480 00	
Sector, M. B.	5,208 00		Topp, C. B.	7,080 00	682 94
Seymour, B. A.	6,120 00		Tucker, C. L.	5,208 00	
Shapley, J. M.	6,900 00		Turnel, J. T.	5,820 00	
(including terminable allowance, \$120)			Turnbull, A.	6,780 00	
Simmons, H. E.	6,000 00		Tuttle, M. J.	7,800 00	
(including terminable allowance, \$180)			Urie, G. N.	6,780 00	
Smith, C. G.	5,820 00		Van Loven, O.	5,820 00	
Smith, H. E.	5,520 00		Van Nostrand, F. H. ..	7,320 00	
Smith, P. M.	5,208 00		Walter, A. B.	7,560 00	
Smith, W. H.	5,820 00		Watson, C. A.	6,180 00	
Snider, N. W.	5,820 00		Weekes, W. E.	5,820 00	
Sommerville, A. N. ...	6,180 00		Weir, J. W.	5,268 00	
Spaner, S.	6,180 00		Whelpley, E. H.	6,180 00	
Sparks, W. E. L.	5,820 00		Whitcomb, H. A.	6,180 00	
Sparling, S. E.	6,180 00		Whitelaw, W. T.	5,208 00	
Sproule, H. F.	6,060 00		Whiteside, A. N.	5,700 00	
Starkey, D. H.	9,000 00	752 15	Williams, T. H.	7,560 00	
(including terminable allowance, \$900)			Wilson, E. V.	5,880 00	527 51
Steele, C. Y.	5,208 00		Wilson, R. C.	6,060 00	657 55
Stewart, E. A.	5,520 00		Wilson, W. A.	7,320 00	990 62
Sully, N. C.	6,180 00		Winfield, G. A.	7,080 00	546 90
			Wright, J. G.	5,820 00	
			Yetman, A. H.	5,460 00	
			Young, G. F.	5,208 00	

* Removal expenses.

** Including \$588.15 charged to Department of Justice, Vote 135.

† Living allowance, annual rate, London, England.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Andrews, G. C.\$	503 51	Collison, A. J.	617 77	Glibbery, C. L.	1,033 94
Armstrong, G. A.	826 66	Couet, A.	512 04	Gorman, T. B.	1,866 25
Ash, G. A.	516 78	Crawford, J. N. B. ..	650 64	Gosselin, J.	619 66
Atkins, A. D.	1,983 09	Cullen, C. R.	651 23	Grant, E. R.	3,742 55
Atkinson, S. E.	1,854 52	Cullum, A.	1,148 61	Griffin, H.	1,557 61
Baker, S.	1,429 01	Curotte, E. H.	772 40	Hamilton, J.	927 07
Barry, J. W.	2,456 24	Dancey, T. E.	508 12	Harris, W. C.	1,601 39
Beaumont, G.	867 67	De Brisay, A.	570 04	Haylett, A. D.	1,127 12
Beck, R. M.	604 56	Defoe, J. M.	2,711 95	Hill, W. F.	515 49
Bellavance, C.	977 09	Depencier, C. E.	1,076 41	Hillier, R.	1,884 86
Benedict, L.	1,821 31	De Wolfe, A. W.	671 73	Hills, J. A.	1,254 43
Bennetts, M. F.	924 37	Dickie, I. H.	1,825 73	Honey, E. C. M.	727 08
Benoit, P.	2,300 45	Dorval, G.	2,123 65	Hurley, F. H.	661 52
Birkett, H. M.	511 91	Doucet, J. U.	768 88	Husbands, W. E.	791 60
	1,040 41*	Drew, N.	2,093 16	Hussey, W. E.	997 30
Boisvert, A. J.	1,604 45	Duncan, C. A.	819 91	Ireland, G.	584 90
Boult, R. A.	678 50	Edwards, W.	616 75	Johnson, F. J.	1,211 94
Brown, A. T.	1,109 75	Ettles, I. M.	1,804 13	Julian, J.	1,976 35
Buchanan, T. M.	1,131 61	Forman, T. G.	815 53	Kearney, E. M.	743 10
Chenier, J. I. A.	1,708 62	Forrest, E. C. A.	1,450 81	Kennedy, A. D.	502 25
Church, H. H.	2,668 99	Fowler, G. H.	1,036 47	Kerr, D. G.	1,424 35
Clement, R. P. E.	1,413 97	Girolami, J. A.	1,904 37	Knight, C. N.	1,068 44
Cochran, C. K.	585 12	Giroux, J. P.	511 35	Koch, A.	602 10

Travelling expenses		Travelling expenses		Travelling expenses	
Labrick, M. P.	1,625 44	O'Hearn, D. J.	1,277 22	Sparling, E.	1,233 07
Lachance, J. P.	1,285 15	Painchaud, M.	917 07	Sprague, G. R.	2,099 55
Laidlaw, A. F.	1,636 99	Parkinson, T.	602 37	Stephenson, J. C.	580 38
Lefebvre, J. A.	677 37	Paton, A. T.	1,283 37	Stockley, F. G.	575 41
Leitch, R. W.	2,310 84	Payn, W. E.	1,372 67	Stone, S.	1,001 88
Lewis, H. E.	2,247 36	Peckham, B.	812 75	Sullivan, C. T.	648 98
Lipsett, G. M.	1,559 71	Plourde, F. R.	567 24	Sutherland, C. F.	1,274 78
Logan, W. L.	1,125 50	Pope, C. A.	1,103 48	Toms, G.	1,448 01
Lovett, J. F.	506 87	Porter, G.	1,869 88	Upton, A. E.	1,957 38
MacDougall, A. G.	1,536 75	Ramsden, F. C.	1,064 16	Vallerand, M. A.	2,267 68
Machin, S.	1,409 14	Reddoch, A.	733 72	Van Raes, T. J.	1,057 73
MacIsaac, J. A.	686 10	Reid, J. K.	1,545 49	Vaughan, J. A.	2,494 06
MacPhee, M.	1,374 45	Riley, C. J.	1,352 65	Vernon, R. L.	624 66
Marier, H. L.	510 64	Robert, G.	1,087 48	Walker, H. E.	1,490 03
Martin, A. B.	815 48	Robertson, D. M.	945 11	Walton, G. M.	852 61
McKirdy, D. G.	933 82	Robinson, G.	1,706 84	Whittaker, L. R.	720 55
McNamara, J. F.	1,281 00	Robottom, T.	575 55	Willimott, H. J.	705 45
Menzies, D. K.	1,104 36	Shanahan, F. J.	768 11	Wilson, J.	1,914 34
Miller, M.	777 69	Sharp, J. D.	1,468 91	Wood, R. J.	619 98
Mintz, C. M.	745 92	Shedden, G. C.	1,332 68	Woods, J. R.	585 71
Moore, L. C. A.	1,140 65	Slater, T. E. E.	565 15	Woolson, H. J.	928 60
Morrill, H. T.	685 37	Smith, L. M.	1,978 53	Yates, S. R.	1,058 23
Morrisey, T. L.	953 86	Smith, S. D.	1,583 22	Young, W. R.	2,369 71
Morrison, L. C.	709 64	Snow, V. H. B.	1,239 26		
O'Hara, P. N.	3,961 76	Sorby, L. C. B.	1,935 71		

* Removal expenses.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Salaried employees receiving \$5,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Rutherford, T. J.	\$ 9,000 00	\$ 1,717 82	Holmes, H. R.	6,120 00	
(Director)			Jamieson, A.	5,940 00	
Allam, H.	6,480 00	1,111 36	Johnston, B. A.	6,180 00	
Armstrong, H. L.	6,480 00	918 31	Lamb, H.	5,520 00	1,213 32
Blais, E. A.	6,060 00	1,560 34	MacDonald, G. L.	6,060 00	1,231 42
Burrell, G. E.	5,208 00		Millar, F. D.	5,700 00	509 01
Charnetski, J.	5,700 00		Nairn, D. R.	5,208 00	875 82
Crawford, J. S.	6,000 00		Norcross, A. C.	5,460 00	1,314 28
Diplock, T. B.	5,208 00		Pawley, R. W.	5,820 00	972 28
Dixon, M. G.	5,520 00	598 74	Pentland, B. G.	5,208 00	508 28*
Duncan, W. G.	5,208 00		Rice, F. C. W.	5,208 00	
Fuller, J. C.	6,480 00	529 57	Scott, C. H.	6,480 00	1,078 28
Griffith, H. C.	7,320 00	1,493 18	Spencer, E. E.	5,208 00	
Hare, H. R.	5,460 00	1,255 61	Varey, J. M.	6,480 00	512 86
Harshaw, H. L.	5,208 00				

* Removal expenses.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Ahlstrom, C. F.	\$ 958 20	Anderson, R. R.	1,035 98	Banks, H. G.	692 63
Aiton, A. M.	1,390 13	Arbour, R. S.	1,570 88	Banks, I. C.	982 02
Albers, M. H.	704 99	Arkell, H. I.	890 43	Barber, H. S. G.	1,209 51
Allan, D. R.	1,354 44	Ash, A. B.	973 90	Barber, W. R.	829 76
Allen, R. H.	1,854 65	Awiss, R. T.	1,445 66	Barr, E. J. S.	1,241 37
Allum, H. A.	520 20	Badcock, J. C.	960 32	Barr, J. M.	1,073 37
Amos, L.	654 79	Bagg, G. R.	570 30	Barrie, E. R.	1,752 38
Anderson, M. G.	547 40	Balchin, R. F. D.	1,674 69	Barritt, E. R.	1,211 19

Travelling
expenses

Bauer, M. H.	1,008 22
Bayes, J. M.	742 79
Beaudoin, F.	1,683 80
Bedell, J. D.	1,203 11
Bell, W. J.	824 04
Belzile, J. B.	629 74
Bent, E. A.	694 79
Bernier, G. E.	1,665 45
Berry, W.	604 85
Beswick, C. A. J.	801 22
Bird, R. I.	932 96
Bond, J. H.	914 75
Bond, S. R.	1,302 33
Boorman, R. E.	1,403 56
Borden, W. G.	1,290 31
Boudreau, O.	1,089 13
Boulanger, R.	1,217 73
Bourque, A. O.	1,300 05
Bowman, W. S.	1,498 38
Bradley, E. W.	1,140 52
Bradley, W. D.	1,233 76
Brayshay, R. H.	620 29
Brennan, J. O.	993 93
Brien, R. P.	926 88
Bright, H. R.	910 20
Brooks, H. W.	966 87
Brooks, J. O.	824 98
Brossard, A.	1,568 97
Brown, J. F.	785 48
Brown, R. A.	592 14
Brown, R. W.	1,120 52
Brown, W. H.	1,120 39
Bryans, S. F.	924 41
Buckley, E. N.	526 13
Buckley, T.	680 14
Budd, A. E.	1,133 60
Buitendyk, P.	528 92
Butterworth, J. H.	802 78
Byggdin, M. D.	1,660 34
Byrne, J. A.	844 19
Cain, F.	951 01
Cameron, W. A.	619 97
Campbell, N. D.	851 70
Cardy, G.	1,791 82
Carlton, J. L.	894 31
Carr, H. D.	817 19
Caskey, A. H.	898 79
Chafe, W.	943 31
Chalmers, R. K.	857 94
Chatterton, G. L.	764 57
Chisholm, D. M.	692 20
Clark, G. M.	803 84
Clarke, J. W.	596 09
Clarke, T. W.	812 31
Coates, T. M.	1,257 42
Cochrane, M. B.	1,370 75
Collie, H. R.	926 67
Colton, G. E.	817 99
Colville, R.	925 76
Cook, A. D.	614 15
Cooper, C. B.	736 06
Cooper, R. W.	1,431 92
Corbett, E. A.	898 87
Corman, R. R.	1,485 57

Travelling
expenses

Craig, R. A.	966 61
Crank, J. F.	767 68
Creelman, J. M.	531 82
Crossman, L.	626 72
Crowe, J. F.	722 96
Cyr, P. E. B.	831 02
D'Aoust, J. L.	915 32
Darton, H. J.	760 61
Davies, C. M.	1,703 84
Day, J. M.	1,052 53
DeGruchy, W. R.	1,357 67
Denholt, N. J.	955 78
Dennis, J. H.	676 06
Dickey, C. M.	659 97
Dixon, W. H.	1,147 95
Donaldson, E. R.	665 28
Douglas, A. M.	1,076 70
Downey, E. A.	872 04
Drapeau, F. C.	1,448 85
Ducharme, W. J.	1,211 95
Duffin, F. J.	679 14
Dumont, J. H.	1,354 31
Duncan, C.	628 93
Duncan, J.	1,022 82
Dunlop, C. L.	1,496 24
Dunstan, W. D.	1,125 93
Dutton, J.	1,185 87
Eddy, A. R.	795 47
Edgar, J. E.	1,049 91
Edwards, H. S.	604 31
Elston, A. G. W.	1,259 04
Evanochock, M.	797 22
Evans, H. I.	1,415 12
Everitt, M. F.	762 07
Fawcett, N. J.	673 20
Findlater, A.	555 62
Fischer, F. A.	1,261 22
Fisher, C. J. H.	1,267 12
Fitzgerald, M. J.	605 63
Forbes, W. E.	1,206 32
Ford, C. G.	908 50
Fortin, L. J. A.	743 51
Fournier, C.	1,344 04
Foyston, B. E.	709 96
Fraser, A. M.	598 85
Freedman, J. D.	622 21
Freeman, C. N.	687 34
Frison, J.	523 25*
Frigon, J.	617 64
Fuller, W. G.	1,317 66
Fulton, B. W.	1,501 22
Gagnon, R.	1,426 78
Gale, C. V.	963 43
Gamblin, H. S.	1,064 80
Garlick, G. E.	885 07
Garrett, C. E. J.	1,164 21
Geldart, A. F.	1,481 79
Gibson, J. R.	514 49
Gilberg, S.	502 04
Gillespie, W. M.	1,085 17
Glenn, A.	532 84
Goldfinch, H.	509 95
Gomme, R. F.	1,549 83
Goodchild, J. A.	836 27

Travelling
expenses

Goodwin, C. M.	549 19
Gough, A. C.	1,088 76
Goulden, L. N.	999 62
Gourlay, A.	1,294 97
Gowlett, R. J.	1,360 25
Graham, J. H.	799 97
Graham, W. O.	1,004 70
Grant, D. A.	516 92
Grant, R. D.	979 12
Gray, M. E.	655 58
Green, W. C.	1,144 90
Grenke, E. G.	1,081 10
Grieve, T.	855 06
Griffin, N. W.	762 72
Griffin, W. G.	656 93
Grover, W. H.	907 00
Groves, A. G.	1,008 04
Hall, J. E.	761 44
Hall, T. W.	520 12
Hamilton, H. F. E.	1,208 90
Hannah, R. W.	1,037 96
Harding, C. J.	869 33
Harvey, R. G.	1,794 77
Harvie, N. M.	1,076 02
Haugen, C.	784 60
Hawman, J. C.	1,130 72
Haywood, W. E.	508 37
Headley, G. W.	619 52
Henderson, W. R.	641 80
Henry, H. E.	1,029 60
Hertzog, T. F.	1,231 92
Hicks, R. A.	1,779 24
Hilchey, J. E.	1,388 31
Hilton, R. C.	850 82
Hoard, C. W.	1,368 81
Holman, D. B.	989 40
Holmes, A. H.	995 56
Honner, A. F.	780 80
Howard, G. S.	1,199 11
Howell, A. H. R.	1,334 30
Hoyt, J. H.	1,041 87
Hubbard, G. A.	737 66
Hughes, W. J.	1,605 75
Humphries, J. M.	698 34
Huston, W. B.	1,186 93
Hyslop, W. J.	877 32
Ibbotson, D. A.	801 52
Innis, F. K.	1,148 70
James, F. V.	604 50
Jensen, R. K.	729 83
Johnston, G. F.	781 59
Johnston, J. A. L.	520 39
Johnston, V. R.	509 11
Kaye, G. M.	1,144 61
Keith, D. M.	1,082 00
Kennedy, R. D.	1,089 96
Kirkness, R. J.	604 31
Knowles, C. W.	1,720 31
Knudtson, M. K.	1,147 74
Lafontaine, M. L.	2,396 93
Laidlaw, W. L.	976 32
Laird, F. B.	1,347 07
Lamb, A. E.	957 92
Lamb, G. H.	845 21

	Travelling expenses		Travelling expenses		Travelling expenses
Lamont, A. L.	1,269 74	Michaud, D.	860 80	Romanyk, A. A.	897 46
Lang, A.	522 97	Miller, G. A.	691 64	Rose, L. R.	1,041 10
Langley, W. S.	1,436 85	Milne, G. E. R.	501 73	Rouatt, G. E.	774 02
Larsen, W. M.	788 86	Mitchell, W. B.	1,173 52	Rousseau, L.	1,638 86
Latour, W. G.	879 07	Morgan, G. T.	516 32	Roy, J. S.	1,660 13
Latta, F. C.	525 64	Morgan, H. G.	980 06	Runney, E. M.	1,058 52
Lawrence, H. W.	674 59	Morin, L. P.	1,436 26	Rutherford, A. J.	853 65
LeBaron, D. T.	1,395 06	Morin, M. P.	1,409 99	Ryan, L. S.	758 16
Leblanc, J. G.	1,991 64	Morrow, J. A.	873 08	Rykunyk, M.	1,330 61
Legault, A.	845 93	Mortimore, V.	531 30	St. Lawrence, J. E.	1,043 39
Leggatt, L. W.	971 34	Moyle, J.	1,230 24	Sanderson, C. F.	1,018 02
Leslie, A. B.	913 97	Myra, G. A.	1,739 11	Schofield, E. E.	1,938 72
Levesque, L. J. R.	659 88	Nelson, T. C. R.	1,050 42	Severson, S. C.	1,032 27
Lewis, J. W.	1,028 38	Newton, E. W.	1,256 92	Sharpe, H.	983 70
Lloyd, A. C.	1,166 03	Nicol, J. O.	1,406 70	Shepherd, D. E.	1,269 64
Logie, D.	799 99	Nield, R. D.	1,789 50	Sherwood, G. C.	679 64
Love, P.	1,018 90	North, F. J.	646 21	Shoemaker, J. B.	1,275 38
Lower, W. J.	1,112 24	Northcott, C.	609 15	Shouldice, D. R. M.	733 61
Lundy, J. J.	539 64	Nottingham, J. P.	754 71	Simpson, A. E.	991 35
Lussier, C. A.	752 52	O'Brien, W. G.	792 88	Simpson, N. C.	1,110 81
MacArthur, N. G.	520 34	Ohmer, W. E.	796 22	Simpson, W. J.	801 02
MacDonald, A. H.	1,014 39	O'Malley, V. J.	913 33	Sinclair, H. L.	696 91
MacDonald, C. C.	1,238 85	Ostera, L.	1,394 75	Sinclair, W.	868 35
MacDonald, V. L.	647 96	Owen, W. A.	923 72	Sinden, J. A.	661 56
MacDonell, D. L.	985 60	Ozard, W. H.	1,116 96	Skaptason, H. F.	819 47
MacIver, J.	582 93	Page, J. C.	877 18	Slater, W. J.	1,063 67
Mackie, W.	1,150 30	Palmer, J. W.	820 44	Smith, C. E.	855 87
MacLauchlan, J. K. B.	1,409 09	Palmer, W. D.	1,979 74	Smith, D. F.	946 91
MacNab, A. R.	862 67	Parent, G.	1,793 48	Smith, F. A.	1,463 53
MacPhail, R. D.	955 17	Parfitt, W. T.	1,040 42	Smith, J. A.	1,159 10
Madaire, A.	1,506 25	Parsons, F. S.	533 85	Smith, T. H.	804 14
Maland, J. A.	1,288 57	Patrick, H. R.	571 15	Snart, H.	1,363 48
Marien, R.	811 78	Patterson, W. S.	1,551 66	Snider, J. V.	1,404 26
Marshall, M. C.	1,063 75	Paul, J. A.	651 16	Speakman, J. S.	526 77
Martin, A. W.	829 20	Peace, J. A.	1,155 50	Stevens, W. H.	635 07
Martin, J. S.	1,703 51	Peloquin, E.	905 90	Stewart, E. B.	933 62
Martin, R. M.	1,518 62	Penny, A. L.	644 22	Stewart, H. R.	1,495 47
Martin, W. E.	690 64	Phinney, J. E.	808 07	Stewart, J. A.	1,374 07
Martyn, G. L.	1,892 58	Pickard, C. W.	1,146 00	Swanton, W. B.	1,130 56
Mason, A. L.	783 27	Pierce, E. M.	689 94	Tapp, E. J.	2,803 09
Maunsell, T. H. S.	1,158 99	Poirier, A. M.	970 70	Taylor, C. E. G.	519 40
McAree, C.	784 36	Porter, F.	1,301 68	Taylor, F. G.	1,358 71
McClellan, C. F.	1,347 68	Poulin, C. S.	1,512 59	Taylor, N.	1,098 99
McColum, A. D.	518 07	Powell, H. J.	936 17	Teeple, W. L.	626 96
McComb, A. W.	697 54	Powell, J. A.	604 69	Tennant, J. F. W.	679 65
McCuaig, I. B.	742 72	Provencher, P. V.	1,222 66	Theobald, W. T.	939 64
McDonald, J. J. H.	907 10	Pym, F. G.	997 42	Therriault, J. T. H.	755 07
McFarlane, D.	566 19	Ramsay, L. M.	1,524 34	Thomson, E. E.	840 93
McIntosh, F. J.	1,305 44	Ramsay, W. A.	701 22	Thomson, W. F.	1,568 47
McKay, R. M.	988 63	Ranson, H. S.	1,421 42	Thing, K. G.	775 59
McKellar, L. E.	729 08	Rawson, C. L.	804 63	Todd, J. R.	616 39
McKinnon, M. W.	1,699 70	Rayner, R. W.	1,019 88	Tofin, F. P.	693 11
McLean, I. A. L.	1,226 25	Redmond, S. S.	1,103 51	Tomkins, W. G.	1,578 63
McLean, J. C.	978 10	Reeves, T. G.	808 50	Tompkins, L. G.	1,556 12
McLeod, R. S.	1,307 03	Richardson, J. H.	626 81	Tremblay, S. N.	1,468 30
McLeod, S. J.	1,072 70	Riley, G.	844 51	Trotter, J. H. A.	664 51
McMillan, H. O.	1,299 12	Ring, W. E.	541 66	Tucker, S.	768 00
McMillan, R. A.	591 01	Riordon, L. W.	1,568 20	Tully, M. C.	652 13
McMullin, W. B.	755 23	Ripley, T. A. F.	698 05	Turnbull, W. D.	1,571 95
McNamara, F. A.	600 40	Roberts, W. R.	1,049 03	Unsworth, J. H.	967 78
McPherson, A. W.	565 26	Robertson, A. F. W.	877 11	VanNorman, C. D. M.	697 34
Mead, R. H.	900 48	Robinson, W. G.	1,260 54	Vincent, G.	1,627 97
Meldrum, J. A.	1,632 90	Rockwell, G.	605 80	Vivian, A.	1,039 17
Menzies, D. J.	754 34	Rogers, H. G.	556 37	Wade, F. R.	557 05
Metcalfe, D. F.	590 38	Rogers, R. F.	1,748 26	Wall, T. B.	1,994 44

	Travelling expenses		Travelling expenses		Travelling expenses
Warren, R. C.	1,118 45	Wileox, R.	994 89	Wright, E. G. V. ...	540 73
Washington, H. C. ...	740 89	Wilson, A. G.	1,237 19	Wyatt, W.	650 54
Waterfall, J. F.	687 08	Wilson, A. R.	711 14	Wynn, R. M.	660 10
Watt, R. L.	534 48	Wilson, C. S.	1,196 86	Young, A. Y.	579 81
Way, G. S.	2,933 15	Wilson, W. W.	1,028 45	Young, H. B.	614 76
West, W. A.	1,420 29	Wood, G. W.	1,484 80	Yungblut, S. E.	1,240 35
Westdal, S. N. H. ...	1,187 73	Woodman, A. E. ...	621 22	Zimmer, R. P.	1,310 69
Whitehead, E. H. ...	951 53	Woodworth, G. A. ...	997 83	Zinck, K. D.	1,626 14
Wiber, W. R.	804 36	Worthington, L. P. ...	735 29	Zobatar, A.	743 70
Wickett, J. A.	856 00				

* Removal expenses.

Suppliers and Contractors receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes. If a contractor received \$10,000 or over from the Department, his name and the total amount received are also included in the following list. For the Soldier Settlement and Veterans' Land Act, contractors receiving \$10,000 or over are listed separately.

DEPARTMENT OF VETERANS AFFAIRS

Abbott Laboratories Ltd., Mount Royal, Que., \$10,569.49; Ahearn & Soper Co. Ltd., Ottawa, \$15,989.41; Province of Alberta, \$363,454.44; Alberta Laundry, Ltd., Calgary, Alta., \$28,409.15; Allward and Gounlock, Toronto, \$89,134.33; American Optical Co. Canada Ltd., Toronto, \$13,878.28; Anglo-Canadian Drug Co. Ltd., Oshawa, Ont., \$50,968.27; Armour & Co., Hamilton, Ont., \$43,811.14; Ash Temple Co. Ltd., Toronto, \$10,130.47; Ayerst McKenna & Harrison Ltd., Montreal, \$25,823.45.

B.B. Electric Co. Ltd., Montreal, \$17,500; B.C. Electric, Victoria, \$56,200.55; G. A. Baert, Winnipeg, \$14,490; James Bamford & Sons Ltd., Toronto, \$12,206.79; Bamford Meat Co., Toronto, \$16,630.88; G. E. Barbour Co. Ltd., Saint John, N.B., \$10,507.08; Barrett Bros. Ltd., Toronto, \$12,192.19; Bauer & Black, Toronto, \$126,812.68; Bell Telephone Company of Canada, Montreal, \$114,471.95; H. Black, Toronto, \$12,331.46; Board of Park Commissioners, Vancouver, \$14,271.32; Borden Co. Ltd., Toronto, \$13,093.61; Brant Sanatorium, Brantford, Ont., \$31,216.76; T. J. Branton & Co. Ltd., London, Ont., \$15,387.12; H. S. Brennan, Saint John, N.B., \$36,073.44; Province of British Columbia, Welfare Revenue Trust Account, \$95,511.60; British Columbia Monumental Works Co. Ltd., Vancouver, \$25,650.14; British Columbia Telephone Co., Victoria, \$24,526.77; J. R. Brown Co., Montreal, \$75,235.18; S. C. Brown, Toronto, \$10,251.50; Buckerfield's Ltd., Vancouver, \$13,545.10; Burns & Co. Ltd., Calgary, Alta., \$101,369.87.

City of Calgary, Alta., \$11,796.97; Government of Canada—Department of National Defence, \$19,557.80, Department of National Health and Welfare, \$120,357.25, Department of National Revenue, \$11,804.70, Post Office Department, \$98,104.64, Department of Public Printing and Stationery, \$323,929.48; Canada & Dominion Sugar Co. Ltd., Chatham, Ont., \$14,177.86; Canada Coal Ltd., Toronto, \$77,369.95; Canada Packers Ltd., Toronto, \$538,402.55; Canadian Cannery Ltd., Hamilton, Ont., \$308,398.94; Canadian Corps of Commissioners, Toronto, \$272,299.29; Canadian General Electric Co. Ltd., Toronto, \$11,877.61; Canadian Import Co. Ltd., Montreal, \$86,463.81; Canadian Industrial Alcohols & Chemical Co. Ltd., Montreal, \$33,046.82; Canadian Kodak Co. Ltd., Toronto, \$247,632.95; Canadian Laboratory Supplies Ltd., Toronto, \$13,912.44; Canadian Liquid Air Co. Ltd., Montreal, \$17,550.64; Canadian National Institute for the Blind, Toronto, \$74,162.38; Canadian National Railways, Montreal, \$230,610.90; Canadian Oil Co. Ltd., Toronto, \$20,155.24; Canadian Pacific Express, Montreal, \$10,021.47; Canadian Pacific Railway Co., Montreal, \$152,275.06; Canadian Paraplegic Association, Toronto, \$19,346.20; Canadian Red Cross Society, Toronto, \$62,207.47; Canadian Red Cross Workshops, Victoria, \$17,440.25; Cave & Co. Ltd., Vancouver, \$10,610.10; Central Alberta Sanatorium, Calgary, Alta., \$84,876.98; Charlottetown Hospital, Charlottetown, \$40,831.55; Ciba Co. Ltd., Montreal, \$24,217.86; City Dairy Co., Winnipeg, \$17,010.58; Clarke & Clarke Co. Ltd., Barrie, Ont., \$16,544.52; Club Coffee Co., Toronto, \$18,173.60; Coleman Packing Co. Ltd., London, Ont., \$57,008.56; Collis Leather Co. Ltd., Aurora, Ont., \$18,153.87; R. B. Colwell Ltd., Halifax, \$14,637.52; Connaught Medical Research Laboratories, Toronto, \$46,832.73; Co-operative Milk Co. Ltd., Calgary, Alta., \$25,490.14; Corbeil Hooke Inc., Montreal, \$10,125.62.

Dairyland Milk Foods, Vancouver, \$32,593.72; Dale Estate Ltd., Toronto, \$17,262.78; Dawson & Hall Ltd., Victoria, \$122,923.15; Decorative Flower Co., Toronto, \$11,826.70; A. Deslauriers & Sons, Ltd., Quebec, \$73,187.69; Dominion Glass Co. Ltd., Montreal, \$13,883.98; Dominion Poultry Sales, Winnipeg, \$20,983.11; Dominion Sprinkler Co. Ltd., Montreal, \$11,373.22; Dominion Textile Co. Ltd., Montreal, \$42,378.11; Charles Duraneau Ltd., Montreal, \$18,723.35.

Eastern Coal Co. Ltd., Saint John, N.B., \$16,467.41; Eastern Farm Products Co., Montreal, \$56,277.30; The T. Eaton Co. Ltd., Toronto, \$84,032.39; Eli-Lilly & Co., (Canada) Ltd., Toronto, \$23,006.49; Elliott Marr & Co. Ltd., London, Ont., \$11,018.06; Essex County Sanatorium, Windsor, Ont., \$32,734.05; Everest & Jennings, Los Angeles, Cal., U.S.A., \$17,273.31.

Fisher & Burpe Ltd., Winnipeg, \$16,128.67; Fisher Scientific Co. Ltd., Montreal, \$11,623.59; Fort William Sanatorium, Fort William, Ont., \$10,878.05; Freeport Sanatorium, Kitchener, Ont., \$29,845.79.

Gamble Robinson Ltd., Ottawa, \$12,098.73; H. Gatehouse & Son, Inc., Montreal, \$11,632.03; General Bakeries Ltd., Toronto, \$17,732.79; General Dairies Ltd., Saint John, N.B., \$32,464.61; General Electric N-Ray Corporation Ltd., Toronto, \$12,766.12; General Hospital, Port Arthur, Ont., \$10,496.14; General Steel Wares Ltd., Montreal, \$31,820.85; Gold Seal Dairies Ltd., London, Ont., \$27,356.75; Guilmaine Bros., St. Hyacinthe, Que., \$11,175.

Halifax City Home, Halifax, \$10,074; Hamilton General Hospital, Hamilton, Ont., \$11,825.96; Hamilton Health Association, Hamilton, Ont., \$123,087.07; C. L. & H. R. L. Hammond, Beaurepaire, Que., \$13,271.88; J. F. Hartz Co. Ltd., Montreal, \$19,535.18; J. Henderson & Co., Vancouver, \$12,934.12; Highland Dairy Ltd., Toronto, \$115,120.97; W. Hood Estate Ltd., Vittoria, Ont., \$37,535.66; Hotel Dieu Hospital, Kingston, Ont., \$108,762.26; Howards Ltd., Halifax, \$10,370.33; Hudson & Orsali Ltd., Montreal, \$12,350.01; Hudson's Bay Co., Winnipeg, \$14,586.29; F. Hunnisset Ltd., Toronto, \$37,830.13; Walter G. Hunt Co. Ltd., Montreal, \$179,315.56; Hydro-Electric Commission of North York, Ont., \$33,307.86; Hydro-Electric Power Commission of Ontario, Toronto, \$31,050.14; Hydro-Quebec, Montreal, \$21,131.05.

Imperial Fuels Ltd., London, Ont., \$71,761.56; Imperial Oil Ltd., Toronto, \$15,057.11; Imperial Optical Co. Ltd., Toronto, \$23,206.28; Ingram & Bell Ltd., Toronto, \$92,634.21; International Business Machines Co. Ltd., Toronto, \$27,251.76.

T. Jackson & Sons Ltd., Winnipeg, \$34,043.78; Charles A. Jean and G. Fernand Caron, Quebec, \$134,174.42; Johnson & Johnson Ltd., Montreal, \$139,960.44.

Kamlee Construction Ltd., Toronto, \$10,532.10; Kearney Bros. Ltd., Montreal, \$14,803.95; Kelly Douglas & Co. Ltd., Vancouver, \$18,925.87; Kingston General Hospital, Kingston, Ont., \$144,764.79.

J. H. Lamarche, Registered, Montreal, \$36,610.96; Eugene Larose, Montreal, \$11,840.37; Edmond Leger, Montreal, \$45,445.25; Lever Bros. Ltd., Toronto, \$10,759.67; London City Dairies Ltd., London, Ont., \$25,160.23; London Health Association, London, Ont., \$185,376.28.

Peter MacGregor, Toronto, \$33,773.45; Magloire Cauchon, Ltée, Quebec, \$169,759.05; W. H. Malkin Co. Ltd., Vancouver, \$14,654.08; M. P. Mallon Co. Ltd., Toronto, \$27,481.07; Province of Manitoba, \$80,999.37; Manitoba Sanatorium, Ninette, Man., \$29,283.50; Milton D. Mann, London, Ont., \$11,765.90; Maple Leaf Dairy Ltd., Halifax, \$19,299.36; Maritime Automatic Sprinkler Ltd., Halifax, \$12,600; Marpole Coal Co. Ltd., Vancouver, \$81,162.14; Marshall-Wellis Co. Ltd., Winnipeg, \$10,121.11; Maskoutaine Dairy Registered, St. Hyacinthe, Que., \$16,097.98; McGavin Bakeries Ltd., Vancouver, \$14,950.70; McIntosh Granite Co. Ltd., Toronto, \$29,281.41; George D. McLean and Associates Ltd., Vancouver, \$42,237.60; Medway Creamery, Ilderton, Ont., \$13,636.74; Mercer & Mercer, Vancouver, \$15,752.31; Merck & Co. Ltd., Montreal, \$86,905.57; Middlesex Creameries Ltd., London, Ont., \$12,307.94; Modern Dairies Ltd., Winnipeg, \$41,490.47; Modern Laundry Ltd., Saskatoon, Sask., \$35,617; Modern Packers Ltd., Montreal, \$63,415.57; Mongeau & Robert Co. Ltd., Montreal, \$34,031.31; Montreal Neurological Institute, Montreal, \$14,249.29; Moody & Moore, Winnipeg, \$18,152.40; Mount Royal Cemetery Co., Mount Royal, Que., \$72,000.

E. Nantel, Montreal, \$29,349.05; National Carbon Ltd., Toronto, \$18,808.51; National Cellulose of Canada Ltd., Toronto, \$15,931.05; National Fruit Co., Calgary, Alta., \$12,457.27; National Grocers Co. Ltd., Toronto, \$27,715.98; National Sanatorium Association, Muskoka, Ont., \$88,364.54; Nelson's Laundries Ltd., Vancouver, \$97,954.54; Province of Newfoundland, \$69,204.97; New Method Laundries, Victoria, \$24,265.66; New Unguis Laundry Ltd., Halifax, \$36,288.04; Niagara Peninsula Sanatorium, St. Catharines, Ont., \$22,747.15; North American Cyanamid Ltd., Toronto, \$84,047.33; Notre Dame des Neiges Cemetery, Montreal, \$72,000; Nova Scotia Light and Power Co. Ltd., Halifax, \$33,545.55.

Ongwanada Sanatorium, Kingston, Ont., \$48,498.85; Ontario Public Trustee, Toronto, \$90,291.31; Otis Elevator Co. Ltd., Hamilton, Ont., \$23,015.02; Ottawa Civic Hospital, Ottawa, \$223,928.47.

Pacific Meat Co. Ltd., Vancouver, \$124,952.52; Parke Davis & Co., Montreal, \$64,962.62; R. M. Parker, Saint John, N.B., \$11,091.36; Parnell Bread Ltd., London, Ont., \$17,747.66; Patons and Baldwins Ltd., Montreal, \$20,455.38; Perfection Dairy Ltd., Montreal, \$62,714.22; Pesner Bros. Ltd., Montreal, \$121,685.97; Pfeiffers Inc., \$14,769.39; Picker X-Ray Co. Laundry, Quebec, \$11,714.43; Photostat Corporation, Rochester, N.Y., U.S.A., \$14,769.39; Picker X-Ray Co. of Canada Ltd., Toronto, \$26,716.54; Pointe Claire Farm Ltd., Pointe Claire, Que., \$46,151.80; Poole Co., Montreal, \$41,326.53; Presswood Bros., Toronto, \$43,704.81; Prince Albert Sanatorium, Prince Albert, Sask., \$11,450.70; Prince Edward Island Hospital, Charlottetown, \$51,867.99; Provincial Mental Hospital, Essonvale, B.C., \$210,655.03; Provincial Mental Hospital, Ponoka, Alta., \$123,076.31; Provincial Sanatorium, Charlottetown, \$17,870.53; Public Utilities Commission, London, Ont., \$13,932.67; W. Puddy Beef Ltd., Toronto, \$31,648.73.

Redfern Construction Co. Ltd., Toronto, \$416,934.13; Regina General Hospital, Regina, \$129,427.89; Reliance Chemicals Ltd., Montreal, \$66,388.71; C. Robinson & Sons, London, Ont., \$46,718.53; J. B. Roerig & Co. Canada Ltd., Windsor, Ont., \$12,150; Rogers Montreal Ltd., Montreal, \$41,910.19; Rosenfeld Beef Packers, Montreal, \$12,798.72; Royal Ottawa Sanatorium, Ottawa, \$25,625.38; Royal Victoria Hospital, Montreal, \$10,635.36; Richard and B. A. Ryan Ltd., Montreal, \$432,645.57.

Municipality of Ste. Anne de Bellevue, Que., \$73,457.87; St. Boniface Sanatorium, St. Vital, Man., \$22,144.60; Municipality of Ste. Foy, Quebec, \$62,500; St. Georges Sanatorium, Mont Joli, Que., \$12,185.59; Municipality of St. James, Man., \$54,204.86; City of Saint John, N.B., \$23,329.77; Saint John Tuberculosis Hospital, Saint John, N.B., \$17,019.67; St. Lawrence Sanatorium, Cornwall, Ont., \$10,069.15; St. Michel-Archange Hospital, Mastai, Que., \$29,808; Province of Saskatchewan, \$99,155.21; Saskatchewan Anti-Tuberculosis League, \$59,336.30; Saskatoon Sanatorium, Saskatoon, Sask., \$44,619.15; Scientific Supplies Co. Ltd., Vancouver, \$11,819.69; Seaport Crown Fish Co. Ltd., Vancouver, \$16,204.09; J. J. Shea & Co. Ltd., Montreal, \$36,819; Silversteins, London, Ont., \$16,231.85; Simmons Ltd., Montreal, \$14,248.54; Slade and Stewart Ltd., Vancouver, \$15,373.52; T. J. Smith Nephew Ltd., Hull, England, \$33,650.44; E. R. Squibb & Sons of Canada Ltd., Toronto, \$45,738.17; Standard Brands Ltd., Montreal, \$13,802.84; Standard Construction Co. Ltd., Halifax, \$11,596.60; Sterling Construction Co. Ltd., London, Ont., \$94,697.09; Sterling Rubber Co. Ltd., Guelph, Ont., \$11,149.34; Suburban Rapid Transit Co., Winnipeg, \$15,943.70; Swift Canadian Co. Ltd., Toronto, \$272,887.32.

T.M. Construction Co. Ltd., and Merchants Cartage Co. Ltd., Vancouver, \$17,197.94; City of Toronto, \$18,993.16; Trans-Canada Air Lines, Montreal, \$26,697.66; Trinidad Leaseholds Canada Ltd., Port Credit, Ont., \$12,119.64; Turnbull Elevator Co. Ltd., Toronto, \$18,353.99; Turners Dairy Ltd., Vancouver, \$25,982.54.

Ungars Laundry Ltd., Saint John, N.B., \$30,935.39; Union Coal Co. Ltd., Halifax, \$41,581.31; United Co-operatives of Ontario, Toronto, \$27,504.28; U.S. Catheter & Instrument Corporation, Glen Falls, N.Y., U.S.A., \$21,140.90; United States Treasury Department, \$186,017.81; University of Alberta Hospital, Edmonton, \$417,504.22.

City of Vancouver, \$13,559.45; Vandesca Pottery Ltd., Joliette, Que., \$17,722.22; W. W. Veitch Ltd., Montreal, \$22,430.44; City of Victoria, \$10,483.91; Victoria Hospital, London, Ont., \$14,283.61; Vipond Automatic Sprinkler Co., London, Ont., \$27,177.30.

S. C. Walker Manufacturing Co. Ltd., Ottawa, \$15,110.11; W. Walker & Sons Ltd., Victoria, \$17,396.51; Walsh Advertising Co. Ltd., Windsor, Ont., \$10,411.58; F. P. Weaver Coal Co. Ltd., Toronto, \$17,635.67; Welcross Ltd., Montreal, \$14,020.44; Westeel Products Ltd., Toronto, \$10,055.91; Western Grocers Ltd., Winnipeg, \$17,773.57; Whitewear Manufacturing Co. Ltd., Montreal, \$11,173.35; Wickett & Craig Ltd., Toronto, \$16,905.69; Wilsil Ltd., Montreal, \$31,176.82; Wilson's Dairy, London, Ont., \$26,745.73; Windsor Painting & Decorating Co., London, Ont., \$10,626; Winnipeg Municipal Hospitals, \$32,405.95; Winthrop Stearns Inc., Windsor, Ont., \$28,942.26; Wonder Bakeries Ltd., Westmount, Que., \$11,633.39; G. H. Wood & Co. Ltd., Toronto, \$16,571.45; Woodlawn Dairy Ltd., Dartmouth, N.S., \$15,903.23.

Zenith Radio Corporation of Canada Ltd., Windsor, Ont., \$45,434.48.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

NOTE.—The following list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials and stock and equipment for veterans established under the Veterans' Land Act.

A. F. Annis, Oshawa, Ont., \$14,600; Bank of Montreal, Montreal, \$50,763.64; Bank of Nova Scotia, Toronto, \$22,977.52; Bank of Toronto, Toronto, \$22,803.26; J. Beauregard et al, St. Hyacinthe, Que., \$24,000; Beaver Lumber Co. Ltd., Winnipeg, \$11,874.97; L. Beevor-Potts, Nanaimo, B.C., \$14,000; W. L. Bell, Creston, B.C., \$10,100; Black & Stubbs, Kamloops, B.C., \$21,100; Bowman & McFadden, Dauphin, Man., \$23,850.22; Boyle, Atkins & Emerson, Penticton, B.C., \$15,600; Province of British Columbia, \$38,968.22; Bull, Housser, Tupper, Ray, Carroll, Gay & Merritt, Vancouver, \$14,500; A. J. Burns, Victoria, \$21,925.

C.B.M. Motors, Carrot River, Sask., \$10,220.55; Government of Canada—Department of Agriculture, \$75,500; Canadian Farm Loan Board, \$18,318.43; Canada Permanent Mortgage Corporation, Toronto, \$12,931.58; Canadian Bank of Commerce, Toronto, \$52,892.31; Canadian Co-operative Implements Ltd., Regina, \$20,998.72; Canadian Fairbanks-Morse Co. Ltd., Montreal, \$22,864.80; Canadian Pacific Railway Co., Montreal, \$11,016.17; Caple & Shannon, Vancouver, \$10,800; Cassidy & Munroe, New Westminster, B.C., \$22,950; P. C. Constable et al, McMasterville, Que., \$12,000; Cornwall, Kennedy & Colthurst, Kamloops, B.C., \$10,590.08; Crease, Davey, Lawson, Davis, Gordon & Baker, Victoria, \$15,038.83; E. J. Culham, Malton, Ont., \$15,400.

John Deere Plow Co. Ltd., Welland, Ont., \$26,822.14; Donohue & Maher, Sarnia, Ont., \$16,397.45; F. A. Eamer, Cornwall, Ont., \$25,000; Eastern Canada Savings & Loan Co., Halifax, N.S., \$19,086.78; Eastern Irrigation District, Brooks, Alta., \$10,088.51; T. Eaton Co. Ltd., Toronto, \$88,019.14.

Fillmore & Hayman, Kelowna, B.C., \$14,650; Frontier Lumber Co. Ltd., Grande Prairie, Alta., \$14,074.72; Fulton, Morley & Verchere, Kamloops, B.C., \$24,349.50; S. C. Genge, Haney, B.C., \$10,335; Grey & Bruce Trust and Savings Co., Peterborough, Ont., \$10,072.68; Halliday Co. Ltd., Burlington, Ont., \$10,779.92; Heisterman, Manzer & Wootton, Victoria, \$12,000.

Imperial Bank of Canada, Toronto, \$12,329.53; International Harvester Co. Ltd., Hamilton, Ont., \$59,863.22; D. H. Koelhl, Berwyn, Alta., \$12,000; H. Kozminski, Varsity View P.O., Man., \$11,500; Lindsay & Kidston, Vernon, B.C., \$15,400.

Massey-Harris Co. Ltd., Toronto, \$49,682.55; H. S. McFadden, Revelstoke, B.C., \$12,200; McIlree & McIntyre, Victoria, \$13,678.50; R. H. McKenzie, Revelstoke, B.C., \$12,775; McLennan, McFeeley & Prior Ltd., Vancouver, \$11,241.63; D. S. McTavish, Salmon Arm, B.C., \$17,850; E. W. Mitchell, London, Ont., \$10,100; Moresby, Moresby & Halbert, Victoria, \$13,100; M. J. Morris, Petawawa, Ont., \$10,750; Morrow & Davidson, Vernon, B.C., \$26,700; Moxon, Schmitt & Estey, Saskatoon, \$10,800.

Province of Ontario, \$22,458.20; W. C. Parker, Merritt, B.C., \$10,600; Royal Bank of Canada, Montreal, \$73,393.12.

Province of Saskatchewan, \$34,783.18; J. H. Scott, Belloy, Alta., \$20,213.85; Robert Simpson Co. Ltd., Toronto, \$23,138.26; Southern Okanagan Lands Project, Oliver, B.C., \$26,921.54; F. R. Spry, Brighouse, B.C., \$17,550; Stern Motors Ltd., Raymore, Sask., \$13,865; Straith, Rutan, Davidson & Gouge, Victoria, \$14,400; J. M. Streight, New Westminster, B.C., \$12,520.92.

E. L. Tait, Victoria, \$22,500; T. C. Thompson, Brighton, Ont., \$12,300; Toronto General Trusts Corporation, Toronto, \$10,630; Valley Lumber Yds. Ltd., New Westminster, B.C., \$14,952.83; R. F. Williams, Calgary, \$12,000; Woodward Stores Ltd., Vancouver, \$13,565.51; Wragge & Hamilton, Nelson, B.C., \$11,300.

Contractors Receiving \$10,000 or over

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

NOTE.—Public Accounts, 1950, contained a tabular statement of housing contracts in connection with multiple housing projects. Of the 4 contracts listed in the statement on which final payments had not been made, no further payments were made during the current fiscal year except for the balance of \$500 to Lakeshore Construction Co. (see page ZZ—15, Baie D'Urfe, Que.).

Aitken & Russell, Vancouver, \$19,558.57; C. W. Albert, Vancouver, \$18,481.59; H. I. Allan, Castleton, Ont., \$18,970; A. E. Andrews, Minto, N.B., \$17,105; J. Beadell & Sons, Vancouver, \$45,176.30; P. Beaudoin, L'Abord a Plouffe, Que., \$17,500; Bessette Lumber Co., Dresden, Ont., \$16,095; Better Homes Construction Co., Kingston, Ont., \$18,970.55; G. A. Bishop, Lennoxville, Que., \$42,965; Burns & Company, London, Ont., \$18,367; Wm. Buttery, Windsor, Ont., \$77,569; R. W. Bregellis, Kamloops, B.C., \$10,722.03; A. C. Calder, Welchpool, Campobello Island, N.B., \$10,895; Community Enterprises Ltd., Montreal, \$10,954; A. Comtois, McMaisterville, Que., \$38,456; J. E. Cooper, Kamloops, B.C., \$19,805.02; E. G. Cutham, Malton, Ont., \$31,493.75.

Deschenes & Lamothe, Val D'Or, Que., \$14,895; H. Ditchfield, Ottawa, \$11,000; C. S. Elliot, London, Ont., \$13,180; H. M. Fitzpatrick, Cornwall, Ont., \$11,482.30; Fortin & Lamothe, Ville St. Joseph, Que., \$11,805.65; W. R. French, Hamilton, Ont., \$16,370; J. Garness, Islington, Ont., \$12,000; D. Grenier, Sherbrooke, Que., \$29,926.50; J. P. Guay, St. Jean, Que., \$19,750; Halverson & Smith, R.R. 2, Truro, N.S., \$18,999; S. Harrison, Welland, Ont., \$22,045; C. G. Holmes, Regina, \$14,420; Home Builders Reg'd, Pointe Claire, Que., \$10,867; E. R. Hubble, Peterborough, Ont., \$13,019.99; R. A. Jakins, Okanagan Falls, B.C., \$11,914; D. Jones, Vancouver, \$10,155; P. Lanctot, Napierville, Que., \$89,980; E. Lefebvre, Cap de la Madeleine, Que., \$15,800; E. Lessard, Tecumseh, Ont., \$33,945; G. Little, Lethbridge, Alta., \$13,804.70.

MacDonald & Lyon, North Bay, Ont., \$13,523.78; J. A. McDougall, Kindersley, Sask., \$10,547; A. Millen, Weston, Ont., \$10,112.75; Moebes Construction Co. Ltd., Vernon, B.C., \$37,172.20; W. Murphy, Ville LaSalle, Que., \$16,000; W. Niemi, Vancouver, \$14,992.50; Olund Bros., Mission City, B.C., \$25,298; W. H. Parsons, St. John's, \$16,950; P. Paulson, Varsity View, Man., \$27,202.10; J. M. Planaden, Lionview P.O., B.C., \$15,159.60; C. Poirier, McMaisterville, Que., \$28,615; R. & B. Construction Co., Montreal, \$34,281.35; C. K. Reimer, Winnipeg, \$23,297.50; R. Renaud, Windsor, Ont., \$43,885.41; H. Rochefort, Chateauguay, Que., \$19,419; H. Roy, Hull, Que., \$12,750.

Town of Ste. Foye, Que., \$62,500; F. J. Shouldice Construction Co., Ottawa, \$17,020.50; V. J. Sigurdson & Son, Minnedosa, Man., \$34,001.80; F. Sparks & Son, Chatham, Ont., \$20,087; W. E. Ternan, New Westminster, B.C., \$25,294.40; C. Unrau, Beamsville, Ont., \$10,000; Valley Construction Co., Ottawa, \$51,561.51; C. K. Veinot, Kingston, N.S., \$10,944; A. Virta, Hammond, B.C., \$32,813.25; F. Warman & Co. Ltd., Rothsay, N.B., \$16,833; G. Watson & Sons, London, Ont., \$21,537; H. G. Weber, Stratford, Ont., \$23,694.47; A. G. Whitehouse, Hamilton, Ont., \$11,775; S. Woods, London, Ont., \$14,059; S. Zelezneck, Val d'Or, Que., \$10,418.

Direct Payments of \$1,000 or over for Medical or Dental Fees

C. F. Abbott, Toronto, \$3,470; C. Aberhart, Toronto, \$5,400; D. L. Abrams, Vancouver, \$4,130; D. Adamson, Winnipeg, \$6,040; G. L. Adamson, Winnipeg, \$1,100; M. C. Adamson, Edmonton, \$2,630; R. L. Aikens, Halifax, \$2,400; S. Albert, Montreal, \$5,210; D. E. Alcorn, Vancouver, \$4,725; E. H. Alexander, Vancouver, \$6,425; E. H. Anderson, Digby, N.S., \$1,691.25; J. F. C. Anderson, Saskatoon, Sask., \$3,950; A. J. Andrews, Brighton, Ont., \$1,123.80; P. M. Andrus, London, Ont., \$3,300; H. S. Angrove, Kingston, Ont., \$1,715; C. S. Appelbe, Parry Sound, Ont., \$1,097.65; W. E. Armour, Toronto, \$1,400; G. W. Armstrong, Ottawa, \$1,000; M. Aronovitch, Montreal, \$3,925; R. G. S. Arthurs, Toronto, \$2,110; A. R. Atkinson, Norwood, Ont., \$1,247; F. R. Attridge, Vancouver, \$1,375; N. J. D. Auckland, Vancouver, \$3,900; C. Anger, Quebec, \$1,017; G. F. Aylward, Vancouver, \$2,390; W. B. Ayre, Mount Royal, Que., \$1,290.

J. W. Babb, London, Ont., \$2,430; H. Baeul, Montreal, \$1,320; A. W. Bagnall, Vancouver, \$3,870; J. B. A. Baillargeon, Montreal, \$3,900; M. M. Baird, Vancouver, \$5,910; W. E. Baker, Victoria, \$1,325; J. Balfour, \$3,900; R. H. Balinson, Hamilton, Ont., \$1,145.35; A. W. Banghart, London, Ont., \$2,370; H. A. Barends, Ottawa, \$1,962.50; W. W. Barraclough, Toronto, \$2,570; J. E. Bateman, Toronto, \$4,410; J. F. Beaubien,

Montreal, \$1,200; J. L. Beckstead, Winnipeg, \$2,760; A. Bedard, Quebec, \$3,510; J. A. M. Bell, Fredericton, \$1,215; L. G. Bell, Winnipeg, \$2,400; R. E. Bennett, St. John's, \$1,662; R. A. Benson, Ottawa, \$1,375; P. Berbrayer, Winnipeg, \$4,960; G. W. Bethune, Halifax, \$1,812.50; F. L. Bickford, Port Arthur, Ont., \$2,650; G. B. Bigelow, Vancouver, \$6,000; W. G. Bigelow, Toronto, \$1,207; D. L. C. Bingham, Kingston, Ont., \$3,000; G. W. C. Bisset, Vancouver, \$5,140; D. G. Black, Digby, N.S., \$1,050.50; W. C. Blackwell, Lindsay, Ont., \$1,740.40; N. J. Blair, Vancouver, \$2,800; R. Blais, Montreal, \$2,710; F. H. Bonnell, Vancouver, \$6,000; M. L. Bonnell, Murray River, P.E.I., \$1,306.25; W. E. Boothroyd, Toronto, \$2,800; P. Boretzky, Montreal, \$4,250; E. H. Botterell, Toronto, \$5,940; J. Bouchard, Montreal, \$1,300; H. H. Boucher, Vancouver, \$6,000; F. M. Bourne, Montreal, \$4,575; L. Bouthillier, St. Hyacinthe, Que., \$2,453; H. A. Bowes, Vancouver, \$2,125; J. A. Boyd, Toronto, \$2,415; B. Brachman, Regina, \$1,805; G. C. Bradley, Regina, \$4,935; W. G. Breckenridge, Montreal, \$2,840; W. V. Bremner, Montreal, \$4,800; F. S. Brien, London, Ont., \$1,125; R. C. Brisbois, Montreal, \$2,100; G. L. Britton, Guelph, Ont., \$1,140; B. C. Brown, London, Ont., \$2,500; C. B. Brown, Toronto, \$2,700; M. Brown, Kingston, Ont., \$3,889; J. S. L. Browne, Montreal, \$1,000; G. M. Brownrigg, St. John's, \$2,800; D. M. Bruser, Winnipeg, \$1,760; W. H. Burnett, London, Ont., \$4,505; R. E. Burns, Victoria, \$3,735; E. D. Busby, London, Ont., \$2,275; A. A. Butler, Montreal, \$3,035; E. G. Butt, Toronto, \$2,600.

E. B. Cahoon, Toronto, \$1,540; G. Calder, London, Ont., \$1,060.80; H. F. Cameron, Winnipeg, \$3,910; W. M. Cameron, London, Ont., \$3,875; D. Campbell, Charlottetown, \$4,820; H. H. Campbell, Toronto, \$1,500; J. M. Campbell, Saskatoon, Sask., \$3,900; W. A. Campbell, Kingston, Ont., \$1,239.25; M. Carnat, Calgary, Alta., \$4,820; S. Caron, Mastal, Que., \$2,686; J. V. A. Cavanagh, Aylmer, Que., \$1,163.31; C. A. M. Cawker, Vancouver, \$6,000; W. B. Charles, Toronto, \$2,720; J. H. Charman, Halifax, \$1,518; C. A. Chisholm, Kirkland Lake, Ont., \$1,418.50; G. Chisholm, Victoria, \$3,966; M. Chisholm, New Waterford, N.S., \$1,501; P. Choquette, Grande Vallee, Que., \$1,678.25; H. F. Christensen, Vancouver, \$1,120; D. Christie, Vancouver, \$3,810; E. F. Christopherson, Vancouver, \$2,560; A. P. C. Clark, Calgary, Alta., \$1,025; C. W. Clark, Winnipeg, \$2,410; F. R. Clinckett, Ottawa, \$3,300; C. A. Cline, London, Ont., \$3,500; G. E. Cloutier, Montreal, \$2,275; T. H. Coffey, London, Ont., \$2,475; L. E. Cogswell, Berwick, N.S., \$1,574.51; A. Cohen, Montreal, \$1,300; W. Cohen, Montreal, \$3,925; L. R. Coke, Winnipeg, \$3,320; W. K. Colbeck, Welland, Ont., \$1,103.40; A. B. Cole, Toronto, \$1,125; F. M. Cole, London, Ont., \$2,925; R. J. Collins, Saint John, N.B., \$2,430; W. E. Collins, Ottawa, \$1,075; J. E. Comeau, Weymouth, N.S., \$1,013; W. V. Cone, Montreal, \$2,935; W. F. Connell, Kingston, Ont., \$2,245; K. I. Conover, Montreal, \$4,675; M. A. Contway, Toronto, \$2,275; K. E. Cooke, Hamilton, Ont., \$2,640; H. G. Cooper, Vancouver, \$4,480; G. A. Copping, Montreal, \$2,745; C. E. Corrigan, Winnipeg, \$7,000; W. M. Couper, Montreal, \$5,210; C. C. Covertson, Vancouver, \$2,270; R. J. Cowan, Vancouver, \$2,700; F. C. Cowley, Ottawa, \$1,020; G. Craft, Montreal, \$1,480; H. V. Cranfield, Toronto, \$2,775; J. S. Crawford, Toronto, \$2,415; P. A. Creelman, Charlottetown, \$1,440; H. A. Creighton, Lunenburg, N.S., \$1,296.40; A. G. Crisp, Toronto, \$3,700; R. P. Cromarty, Brandon, Man., \$1,703.75; A. B. Crosby, Halifax, \$2,400; E. F. Crutchlow, Montreal, \$3,910; B. Cuddihy, Montreal, \$5,290; J. N. Cunningham, Toronto, \$1,530; W. H. Cunningham, St. Catharines, Ont., \$3,052.25; T. E. Currier, Peterborough, Ont., \$1,678.25; W. A. Curry, Halifax, \$3,000; M. Cynberg, Montreal, \$4,200.

W. A. Dakin, Regina, \$2,400; J. E. Dalton, Victoria, \$3,070; C. W. E. Danby, Kingston, Ont., \$2,450; T. E. Dancy, Montreal, \$7,210; J. A. Dauphinee, Toronto, \$1,625; K. G. S. Davidson, Winnipeg, \$2,400; V. D. Davidson, Saint John, N.B., \$3,275; J. P. Davies, Huntsville, Ont., \$3,277.86; C. S. Day, Toronto, \$2,100; A. S. Dekaban, Montreal, \$1,755; M. Delage, Thetford Mines, Que., \$3,910; J. A. Delaney, Summerside, P.E.I., \$1,535.40; C. E. A. Dewitt, Wolfville, N.S., \$1,156; M. R. Dickey, Vancouver, \$6,000; E. D. Dickie, Liverpool, N.S., \$1,248.55; J. C. Dickinson, Montreal, \$2,600; R. C. Dickson, Toronto, \$3,885; R. W. Digby, Brantford, Ont., \$1,026.65; J. G. Dillane, Hamilton, Ont., \$1,810; J. J. Dinan, Montreal, \$1,210; H. E. Dowling, Calgary, Alta., \$2,650; S. O. Dowling, Winnipeg, \$2,370; J. L. Downey, Winnipeg, \$2,210; P. E. Doyle, Ottawa, \$2,250; J. C. Drummond, Saskatoon, Sask., \$1,562; G. N. Duclos, Montreal, \$6,000; J. D. Duffin, Calgary, Alta., \$5,400; J. C. Duffy, Chatham, N.B., \$1,864.50; I. I. Duffy, Charlottetown, \$1,421; A. G. Duncan, Calgary, Alta., \$2,585; H. A. Dunning, Cobalt, Ont., \$1,376; F. A. Dunsworth, Halifax, \$2,400; S. Dworkin, Montreal, \$1,710.

D. C. Eaglesham, Toronto, \$2,075; A. J. Elliot, Toronto, \$3,375; J. A. Elliot, Vancouver, \$5,100; H. Elliott, Montreal, \$3,080; A. R. Elvidge, Montreal, \$1,395; E. Emanuel, Montreal, \$5,245; J. C. Emmett, Toronto, \$2,060; N. J. England, London, Ont., \$2,556; G. H. Evoy, Winnipeg, \$2,460.

R. F. Farquharson, Toronto, \$1,100; G. V. Faulkner, Belleville, Ont., \$1,063; D. B. Ferguson, Dashwood, Ont., \$1,320.25; P. D. Ferguson, Whytecomagh, N.S., \$1,155.45; H. Fine, Toronto, \$1,520; J. A. Finley, Saint John, N.B., \$2,330; C. M. Fisher, Montreal, \$5,210; D. J. Fitz-Osborne, Vancouver, \$2,970; G. W. Fitzgerald, Regina, \$1,230; A. A. Fletcher, Toronto, \$4,760; R. O. Flett, Winnipeg, \$3,560; R. R. Forsey, Montreal, \$1,320; J. Fortier, Quebec, \$2,420; J. L. A. Fowler, Toronto, \$1,428; J. M. Fowler, Vancouver, \$4,750; G. H. Francis, Vancouver, \$2,750; R. H. Fraser, Vancouver, \$1,030; W. A. Fraser, Vancouver, \$5,025; W. R. Fraser, London, Ont., \$1,046.25; L. B. Fratkan, Vancouver, \$2,675.

E. D. Gagnon, Montreal, \$2,600; C. M. Gardner, Montreal, \$6,530; J. D. Gauthier, Shipigan, N.B., \$3,965.25; J. H. Geddes, London, Ont., \$3,468; M. E. Geissinger, Edmonton, \$4,183; J. G. Gelinas, Outremont, Que., \$3,619.50; J. P. Gemmell, Winnipeg, \$2,350; J. Gerrie, Montreal, \$4,650; G. Gibbon, Englehart, Ont., \$1,449.50; A. Gibson, Winnipeg, \$4,000; J. E. Gibson, Kingston, Ont., \$4,100; J. A. L. Gilbert, Edmonton, \$3,702.50; G. Gill, Montreal, \$1,275; J. E. Gimby, Sault Ste. Marie, Ont., \$1,503.12; S. J. Glick, Halifax, \$1,600; A. Gold, Montreal, \$2,750; C. A. R. Gordon, Winnipeg, \$1,260; S. D. Gordon, Toronto, \$6,010; M. E. Gorman, Lindsay, Ont., \$1,196; C. L. Gosse, Halifax, \$3,000; J. Gosselin, Quebec, \$5,610; C. E. G. Gould, Vancouver,

\$3,670; A. F. Graham, Toronto, \$3,525; D. A. Graham, Toronto, \$3,475; D. C. Graham, Toronto, \$4,225; J. W. Graham, Toronto, \$2,475; R. W. Graham, Ottawa, \$2,245; C. C. Gray, Toronto, \$3,550; J. Greenblatt, Ottawa, \$3,625; R. A. Gregory, Saint John, N.B., \$3,775; H. G. Grievie, Victoria, \$3,785; M. E. Griffiths, Vancouver, \$2,125; S. E. Grimes, Ottawa, \$1,173; O. Guay, Montreal, \$4,200; L. P. Guertin, \$2,710; G. F. Guest, North Bay, Ont., \$1,117; C. H. Gundry, Vancouver, \$2,175; B. L. Guyatt, London, Ont., \$3,500.

A. R. Hagerman, Toronto, \$2,160; H. C. Hair, Toronto, \$1,450; H. K. Hall, Halifax, \$2,445; J. G. Hall, Toronto, \$1,700; M. E. Hall, Vancouver, \$3,600; J. Halle, Quebec, \$2,500; G. W. Halpenny, Montreal, \$6,210; H. P. Hamilton, Kitchener, Ont., \$1,812; J. Hamilton, Kingston, Ont., \$1,800; L. M. Hampson, Ottawa, \$1,157.50; P. W. Hardie, Hamilton, Ont., \$4,400; B. C. Hardy, Toronto, \$2,125; R. I. Harris, Toronto, \$2,210; S. W. D. Hart, Picton, Ont., \$1,139.55; P. P. Hauch, London, Ont., \$7,210; E. G. Hawes, Saskatoon, Sask., \$2,600; R. T. Hayes, Saint John, N.B., \$1,375; T. G. Heaton, Toronto, \$3,415; A. B. Hefferman, Montreal, \$1,200; R. Henderson, Montreal, \$1,300; H. H. Hepburn, Edmonton, \$3,975; J. D. Hermann, Ottawa, \$6,610; O. Herscovitch, Montreal, \$1,766; B. L. Hession, London, Ont., \$2,518; H. Hetherington, Toronto, \$3,920; J. C. Hill, Toronto, \$3,575; W. H. P. Hill, Montreal, \$5,310; J. H. B. Hilton, Ottawa, \$2,250; H. A. Himel, Toronto, \$3,480; G. E. Hobbs, London, Ont., \$2,600; G. H. Hoehn, Sidney, B.C., \$1,191.08; M. F. Hogan, St. John's, \$7,003; D. J. Holdcroft, Havelock, Ont., \$1,400.13; L. G. Holland, Halifax, \$3,100; T. E. Holland, Winnipeg, \$2,300; C. Hollenberg, Winnipeg, \$3,010; G. F. Homer, Vancouver, \$6,100; B. H. Hopkins, Kingston, Ont., \$3,000; W. K. House, Halifax, \$1,925; A. B. Houston, Winnipeg, \$2,325; G. Houston, Charlottetown, \$4,810; S. W. Houston, Kingston, Ont., \$3,000; R. P. Howard, Montreal, \$2,650; D. R. S. Howell, Halifax, \$1,725; J. M. Howes, Parry Sound, Ont., \$1,310.35; J. Howlett, Montreal, \$2,850; J. A. Huard, Montreal, \$2,600; S. M. Hudecki, Hamilton, Ont., \$1,755; F. Hudon, Quebec, \$1,200; A. R. Huggard, Vancouver, \$3,575; F. N. Hughes, Toronto, \$1,870; C. W. Hunter, Vancouver, \$1,449; H. H. Hyland, Toronto, \$2,600.

J. R. Ireland, New Westminster, B.C., \$2,035; P. E. Ireland, Toronto, \$2,200; G. T. Irvine, Saskatoon, Sask., \$4,500; L. G. Israel, Sydney, N.S., \$1,235; B. A. Jackson, Saskatoon, Sask., \$5,205; A. Jacques, Quebec, \$2,100; C. H. Jaimet, Hamilton, Ont., \$1,550; F. L. Jamieson, Winnipeg, \$2,050; T. R. Jarrott, Paris, Ont., \$1,321.25; G. Jarry, Montreal, \$3,900; S. Jauvoish, Winnipeg, \$1,410; F. C. Jennings, Saint John, N.B., \$1,575; H. N. Jennings, Calgary, Alta., \$2,250; L. G. Johnson, Montreal, \$2,630; R. K. Johnson, Calgary, Alta., \$1,290; D. W. B. Johnston, London, Ont., \$4,844; K. B. Johnston, Montreal, \$1,300; R. A. Johnston, London, Ont., \$3,575; R. K. Johnston, Calgary, Alta., \$3,840; A. Jolicoeur, Quebec, \$4,210; A. F. Jones, Montreal, \$2,395; C. M. Jones, Halifax, \$1,200; D. R. Jones, Hamilton, Ont., \$1,043; E. A. Jones, Vancouver, \$3,285; R. O. Jones, Halifax, \$1,210; L. de G. Joubert, Montreal, \$2,600; A. T. Jousse, Toronto, \$2,225; G. H. C. Joynt, Toronto, \$1,375.

S. Kaplan, Vancouver, \$2,390; T. P. Keast, Zurich, Ont., \$1,303; J. F. Keays, Newcastle, N.B., \$2,650.80; G. W. A. Keddy, Saint John, N.B., \$4,675; R. F. Keevil, Toronto, \$4,525; W. S. Keith, Toronto, \$4,150; H. I. J. Kellam, Ottawa, \$4,848; H. G. Kelly, Kingston, Ont., \$1,845; J. R. Kelly, Edmonton, \$2,627; A. Kennedy, Georgetown, P.E.I., \$2,205.95; A. S. Kennedy, Hamilton, Ont., \$2,100; F. S. Kennedy, London, Ont., \$2,255; J. Kershman, Montreal, \$3,965; J. M. Kilgour, Winnipeg, \$2,200; J. L. King, Galt, Ont., \$1,407.70; A. S. Kirkland, Saint John, N.B., \$3,875; T. A. Kirkpatrick, Kentville, N.S., \$1,210.90; G. H. Kitchen, Toronto, \$1,275; L. W. Knight, Souris, Man., \$1,464; T. A. Knowing, St. John's, \$3,400.

M. J. P. Labreque, Montreal, \$1,625; J. M. Labramboise, Ottawa, \$3,100; W. J. Lamond, Sydney Mines, N.S., \$2,350.88; C. H. Lamontagne, Montreal, \$2,265; L. Lamoureux, Montreal, \$2,400; C. K. Langford, Saskatoon, Sask., \$4,810; R. G. Langston, Vancouver, \$2,625; A. W. Lapin, Montreal, \$3,925; G. C. Large, Vancouver, \$2,975; P. Lariere, Montreal, \$3,930; J. L. Laroche, Quebec, \$2,820; R. H. Latimer, St. Marys, Ont., \$1,004.50; R. Lavoie, Quebec, \$1,215; R. G. Lea, Charlottetown, \$2,240; S. LeBlond, Quebec, \$5,195; G. Leckie, Saskatoon, Sask., \$2,030; G. Leclerc, Montreal, \$1,300; E. J. Lehman, Ottawa, \$2,660; P. Lehmann, Vancouver, \$5,560; B. Leibel, Toronto, \$1,127; W. Leslie, Halifax, \$4,220; F. Letarte, Quebec, \$3,050; S. R. Levin, Winnipeg, \$1,864; I. Levy, Hamilton, Ont., \$1,072; A. S. Lewis, St. John's, \$6,592.10; J. A. Lewis, London, Ont., \$6,035; E. Lindsay, Noranda, Que., \$1,270.50; A. M. Linkletter, Montreal, \$1,070; E. A. Linnell, Toronto, \$1,200; L. N. Little, Ottawa, \$3,570; J. A. Lockhart, Bath, N.B., \$1,409; G. Loignon, Outremont, Que., \$3,960; A. J. Longmore, Regina, \$3,930; L. A. Loree, Guelph, Ont., \$1,490.50; A. J. Losier, Chatham, N.B., \$1,330; L. Lowenstein, Montreal, \$1,310; H. E. D. Lowrey, North Bay, Ont., \$2,221; S. M. Luginzky, Winnipeg, \$1,950; A. E. Lundon, Montreal, \$5,270; G. Lyons, Moncton, N.B., \$1,113.

P. N. MacDermot, Montreal, \$4,008; A. MacDonald, Oshawa, Ont., \$1,038; D. MacDonald, Toronto, \$2,165; F. B. MacDonald, Halifax, \$3,000; R. I. MacDonald, Toronto, \$8,500; R. M. MacDonald, Halifax, \$5,200; S. A. MacDonald, Calgary, Alta., \$2,325; J. A. MacFarlane, Toronto, \$4,825; M. K. MacGowan, Calgary, Alta., \$2,650; A. D. MacGregor, Truro, N.S., \$1,163; D. F. MacInnis, Shubenacadie, N.S., \$1,644.25; D. L. MacIntosh, Toronto, \$2,100; H. MacIntyre, Toronto, \$2,350; F. G. Mack, Halifax, \$2,212.50; D. J. MacKenzie, Toronto, \$3,900; I. G. MacKenzie, Vancouver, \$1,972; K. A. MacKenzie, Halifax, \$3,010; W. C. MacKenzie, Edmonton, \$3,965; W. B. MacKinnon, Winnipeg, \$5,020; R. D. MacLaren, Vancouver, \$2,460; J. G. MacLean, Saint John, N.B., \$2,250; J. T. MacLean, Montreal, \$3,920; T. K. MacLean, Vancouver, \$4,000; D. A. MacLennan, Campbellton, N.B., \$3,275; J. G. MacLennan, Hamilton, Ont., \$1,560; F. J. MacLeod, Inverness, N.S., \$1,819; J. W. MacLeod, Winnipeg, \$1,775; C. L. MacMillan, Baddeck, N.S., \$1,094.50; J. D. MacMillan, Newcastle, N.B., \$1,184; J. H. MacMillan, Grimsby, Ont., \$1,634.55; E. A. MacNaughton, Montreal, \$6,095; J. A. MacPhee, Summerside, P.E.I., \$2,426.40; A. W. MacPherson, Toronto, \$3,480; F. S. MacPherson, Edmonton, \$2,420; L. MacPherson, East Saint John, N.B., \$1,655; V. O. Mader, Halifax, \$3,600; G. R. Mahaney, Bridgetown, N.S.,

\$1,271.75; G. Mailloux, Montreal, \$1,049; A. K. Mainse, Athens, Ont., \$1,467.50; G. W. Manning, London, Ont., \$2,710; R. B. Marchildon, Mattawa, Ont., \$2,095; M. R. Marshall, Edmonton, \$3,375; J. H. Martin, Winnipeg, \$2,080; L. E. P. Martin, Montreal, \$1,300; R. B. Martin, Regina, \$3,900; S. J. Martin, Montreal, \$1,300; W. M. Martyn, Toronto, \$2,760; A. T. Mathers, Winnipeg, \$3,648; F. A. L. Mathewson, Winnipeg, \$1,600; H. T. McAlpine, London, Ont., \$2,800; K. McAskile, Toronto, \$1,300; J. G. McBroom, Kingston, Ont., \$3,006; H. W. D. McCart, Toronto, \$3,525; G. E. McCartney, Fort William, Ont., \$2,692; J. B. McClinton, Timmins, Ont., \$1,886; L. H. McConnell, Saskatoon, Sask., \$1,065; A. W. McCulloch, Winnipeg, \$3,825; A. C. McCurraeh, Vancouver, \$6,000; D. W. McDonnald, Montreal, \$2,600; D. S. McEwen, Winnipeg, \$1,200; R. H. McFarlane, Winnipeg, \$1,440; A. F. McGill, Vancouver, \$2,870; C. A. McIntosh, Montreal, \$3,920; H. W. McIntosh, Vancouver, \$4,675; J. M. McIntyre, Montreal, \$4,285; R. McKenna, Montreal, \$2,600; R. I. McKenna, Moncton, N.B., \$1,052; J. McKeown, Cornwall, Ont., \$1,031.25; D. D. McKercher, Ottawa, \$4,400; A. D. McLachlin, London, Ont., \$1,440; J. A. McLachlin, London, Ont., \$2,400; A. M. McLeod, Toronto, \$1,150; J. A. McLurg, Regina, \$1,210; J. C. S. McMullen, Fredericton, \$1,347; G. J. McMurtry, Regina, \$3,000; A. M. McNabb, Ottawa, \$5,840; D. L. McRae, Montreal, \$1,300; J. C. Meakins, Montreal, \$1,300; J. F. Meakins, Montreal, \$2,600; A. H. McGill, Ottawa, \$1,100; W. W. Middleton, London, Ont., \$1,175; B. F. Miller, Halifax, \$1,210; C. P. Miller, Waterford, N.S., \$1,158; G. Miller, Montreal, \$2,600; J. C. Miller, Quebec, \$4,830; J. R. F. Mills, Toronto, \$1,750; J. H. Minden, Hamilton, Ont., \$1,675; S. Minsky, Ottawa, \$4,185; D. S. Mitchell, Montreal, \$5,310; H. Mitchell, Montreal, \$3,910; W. E. M. Mitchell, Victoria, \$2,200; A. E. Moll, Montreal, \$3,025; M. Mongeau, Montreal, \$3,600; A. H. Moore, North Bay, Ont., \$2,820; C. H. Moore, Vancouver, \$1,810; D. F. Moore, Saskatoon, Sask., \$2,600; E. F. Moores, St. John's, \$3,410; D. B. Moran, Toronto, \$2,725; J. R. E. Morgan, Peterborough, Ont., \$1,014; E. Morin, Quebec, \$4,820; L. R. Morse, Saint John, N.B., \$5,325; P. W. Morse, Vancouver, \$3,946; H. Mortimer, Montreal, \$1,795; A. Morton, Montreal, \$1,302; G. K. Morton, Edmonton, \$2,100; H. S. Morton, Montreal, \$2,950; H. T. R. Mount, Ottawa, \$1,298; L. M. Mullen, Calgary, Alta., \$1,210; J. S. Munro, North Sydney, N.S., \$1,614.55; B. Murphy, St. John's, \$3,000; W. J. Murphy, Saint John, N.B., \$4,100; W. A. Murray, Halifax, \$1,900; R. A. Mustard, Toronto, \$1,250; H. A. Myers, Amherst, N.S., \$1,662.56.

J. E. Nichol, Ottawa, \$4,835; G. M. Nicholson, Hamilton, Ont., \$1,040; E. P. Nonamaker, Halifax, \$1,800; H. R. C. Norman, Toronto, \$2,100; W. A. Oatway, Moncton, N.B., \$1,047; H. D. O'Brien, Halifax, \$2,837.50; M. O'Connor, Kingston, Ont., \$2,200; R. N. Ogilvie, Fredericton, \$1,235; M. A. Ogryzlo, Toronto, \$4,225; J. B. O'Reilly, St. John's, \$3,600; H. L. Ormsby, Toronto, \$3,325; H. Orr, Edmonton, \$2,675; H. Ostry, Calgary, Alta., \$2,350.

J. D. Palmer, Montreal, \$1,700; J. H. Palmer, Montreal, \$5,210; P. Panneton, Montreal, \$1,300; B. Paradis, Quebec, \$2,400; H. G. Parkin, Marmora, Ont., \$1,258; J. Parnell, Vancouver, \$3,809; J. C. Paterson, London, Ont., \$1,985; J. F. Paterson, Toronto, \$6,210; J. Patrick, Montreal, \$1,719; C. J. Pattee, Montreal, \$4,750; J. A. Patterson, Oshawa, Ont., \$1,034.90; W. W. Patton, Glace Bay, N.S., \$1,582; E. B. Paul, Nanapan, Ont., \$1,050.50; C. B. Peire, Montreal, \$1,960; W. Penfield, Montreal, \$3,900; G. F. Pennal, Toronto, \$2,750; M. B. Perrin, Winnipeg, \$3,615; J. L. Petitclerc, Quebec, \$5,410; E. A. Petrie, Saint John, N.B., \$2,350; E. W. Pickard, Winnipeg, \$4,200; M. M. Pierce, Winnipeg, \$3,895; F. Pilcher, Calgary, Alta., \$1,750; J. G. Pincock, Winnipeg, \$3,720; R. E. G. Place, Montreal, \$4,200; P. F. Playfair, Kenora, Ont., \$1,708.85; J. M. Pollock, Avonmore, Ont., \$1,109.75; C. H. Pottle, St. John's, \$2,018; H. C. Powell, Vancouver, \$3,164; A. Powers, Ottawa, \$2,462; I. C. Price, London, Ont., \$2,475; A. Pronovost, Barachois, Que., \$2,352.65; R. S. Purkis, Victoria, \$3,078.

J. M. Rae, Toronto, \$2,120; C. R. Rapp, Toronto, \$1,300; E. F. Raynor, Vancouver, \$2,355; H. C. Read, Halifax, \$2,640; R. H. B. Reed, Vancouver, \$3,885; C. S. Rennie, Vancouver, \$2,525; C. R. Rice, Winnipeg, \$1,210; J. C. Richardson, Toronto, \$3,885; O. B. Richardson, Toronto, \$1,300; R. W. Richardson, Winnipeg, \$2,400; P. Robb, Montreal, \$2,688; J. M. P. E. Robert, Montreal, \$5,200; J. T. Robert, Windsor, Ont., \$1,000; C. A. Roberts, St. John's, \$1,889; J. B. Roberts, St. John's, \$3,758; H. R. Robertson, Vancouver, \$6,185; R. Robertson, Vancouver, \$5,590; R. B. Robinson, Hamilton, Ont., \$1,260; W. L. Robinson, Toronto, \$2,400; J. C. Robitaille, Quebec, \$2,800; R. Robitaille, Montreal, \$2,800; C. J. Robson, Toronto, \$3,985; D. E. Rodger, Regina, \$6,325; J. D. Roger, Ottawa, \$2,250; J. P. Roger, Quebec, \$2,875; B. Rose, Montreal, \$4,200; J. E. Rose, Winnipeg, \$1,114; H. J. Rosen, Montreal, \$2,160; C. C. Ross, London, Ont., \$6,210; E. F. Ross, Halifax, \$3,005; O. Rostrup, Edmonton, \$3,975; T. J. Roulston, Regina, \$2,530; J. Rousseau, Quebec, \$3,310; W. A. Rowland, Toronto, \$3,400; J. Roy, Montreal, \$2,794.50; S. D. Rusen, Winnipeg, \$3,320; J. L. Russell, Toronto, \$3,905; W. H. Russell, Toronto, \$2,360; W. G. Rutherford, Winnipeg, \$1,830; H. E. Rykert, Toronto, \$3,435.

J. C. Samis, Ottawa, \$3,715; E. P. Scarlett, Calgary, Alta., \$2,110; C. Schneiderman, Montreal, \$3,450; C. B. Schoemperlen, Winnipeg, \$3,600; D. L. Scott, Winnipeg, \$2,210; G. D. Scott, Kingston, Ont., \$2,400; H. Scott, Vancouver, \$2,465; W. H. Scott, Edmonton, \$2,678; R. Scott-Moncrieff, Victoria, \$2,618; T. Seddon, Saskatoon, \$4,505; G. Shanks, Vancouver, \$3,900; J. G. Shannon, Montreal, \$6,030; L. Shapiro, Montreal, \$3,900; J. V. H. Sharpe, Brandon, Man., \$2,759; A. G. Shaw, Toronto, \$2,335; B. E. Sherk, Hamilton, Ont., \$1,500; A. E. Shore, Calgary, Alta., \$2,650; T. M. Sieniewicz, Halifax, \$2,410; S. Silver, Saint John, N.B., \$5,125; P. Simard, Quebec, \$4,800; R. E. Simpson, Vancouver, \$3,000; W. W. Simpson, Vancouver, \$5,875; H. A. Sims, Ottawa, \$3,625; J. M. Sinclair, Victoria, \$3,855; Singleton, Hall & Ash, Toronto, \$3,416.75; A. C. Singleton, Toronto, \$1,000; P. L. Skinner, Vancouver, \$2,700; W. L. Sloan, Vancouver, \$6,000; W. D. Snaill, Vancouver, \$1,550; A. G. Smith, North Bay, Ont., \$1,010.50; H. O. Smith, Vancouver, \$3,725; R. C. Smith, Toronto, \$1,805; R. L. Smith, Halifax, \$6,400; J. Sommers, Toronto, \$6,600; C. J. Sparrow, Reserve Mines, N.S., \$2,952; J. M. Spence, Toronto, \$1,340; E. W. Spencer, Saskatoon, Sask., \$5,175; S. H. Spencer, Toronto, \$1,010; E. G. Spooner, Regina, \$3,045; H. J. Spooner, Regina, \$2,775; A. H. Squires, Toronto, \$3,300; J. G. Stapleton,

Hamilton, Ont., \$9,076.50; L. C. Steeves, Halifax, \$5,200; M. M. Stein, Toronto, \$3,990.40; E. Stephenson, Winnipeg, \$4,725; E. Stevens, Plattsville, Ont., \$2,120.59; J. D. Stevenson, Vancouver, \$3,460; W. D. Stevenson, Halifax, \$2,400; H. P. Stewart, Belfast, P.E.I., \$1,517.90; N. R. Stewart, Vancouver, \$3,090; R. H. Stoddard, Halifax, \$3,647.50; A. B. Stokes, Toronto, \$1,275; J. G. Strachan, Toronto, \$2,375; M. Straker, Montreal, \$2,825; G. Stranks, Vancouver, \$1,200; W. H. Sutherland, Vancouver, \$6,000; M. Swalsky, Montreal, \$1,370.75; D. Swartz, Winnipeg, \$5,220.

A. C. Tait, St. John's, \$5,040; W. R. Taylor, Vancouver, \$2,800; W. L. Teskey, London, Ont., \$4,100; R. Therrien, Quebec, \$2,400; A. T. Thom, Montreal, \$3,900; C. A. Thompson, London, Ont., \$3,352; F. G. Thompson, Clinton, Ont., \$1,498; J. L. Thompson, Saint John, N.B., \$2,835; D. M. Thomson, Ottawa, \$3,450; F. B. Thomson, Vancouver, \$3,900; R. K. Thomson, Edmonton, \$3,832; J. W. Tice, Hamilton, Ont., \$1,500; A. R. Tilley, Toronto, \$2,915; W. A. Tillman, London, Ont., \$1,520; P. K. Tisdale, St. James, Man., \$4,535; T. L. Torrance, Orillia, Ont., \$2,122.35; H. W. Tougas, Montreal, \$4,225; H. J. Townsend, New Glasgow, N.S., \$1,398.50; J. A. Traynor, Vancouver, \$2,675; J. N. Tremblay, Hull, Que., \$1,745; L. Tremblay, Quebec, \$2,640; F. R. Tucker, Winnipeg, \$2,750; G. N. Tucker, Edmonton, \$2,650; W. Tucker, Port Hope, Ont., \$1,748.25; A. Turnbull, Vancouver, \$6,010; D. J. Twiss, Brantford, Ont., \$1,785.

S. Vaisrub, Winnipeg, \$4,810; C. E. Vaughan, Hamilton, Ont., \$8,236; A. M. Vineberg, Montreal, \$2,600; J. A. L. Walker, Montreal, \$3,910; J. E. Walker, Vancouver, \$5,075; C. A. Wallace, Elora, Ont., \$2,091; G. C. Walsh, Vancouver, \$2,925; S. Y. Walsh, Peterborough, Ont., \$1,097.50; H. M. Warner, Kingston, Ont., \$3,210; A. J. Warren, Vancouver, \$3,500; D. W. Waterhouse, Guelph, Ont., \$1,136; C. H. Watson, Port Hope, Ont., \$2,290; M. C. Watson, Toronto, \$1,675; G. O. Watts, North York, Ont., \$3,610; H. M. Watts, Saint John, N.B., \$3,300; G. A. Waugh, Winnipeg, \$2,690; O. S. Waugh, Winnipeg, \$4,960; T. R. Waugh, Montreal, \$1,500; I. T. Weldon, Midland, Ont., \$1,360.95; R. E. Weston, Tillsonburg, Ont., \$1,391.90; D. Wheeler, Winnipeg, \$2,125; D. N. White, Kingston, Ont., \$1,233; E. P. White, Kingston, Ont., \$1,800; D. M. Whitelaw, Vancouver, \$3,885; W. C. Whiteside, Edmonton, \$3,213; W. A. Wilford, Warton, Ont., \$1,410.45; A. L. Wilkie, Montreal, \$1,310; R. E. Will, Toronto, \$3,485; C. D. G. Williams, Toronto, \$1,075; D. H. Williams, Vancouver, \$1,010; L. J. Williams, Vancouver, \$2,250; G. S. Williamson, Ottawa, \$1,547; C. L. Wilson, Montreal, \$4,005; D. T. Wilson, Fredericton, \$1,558; G. L. Wilson, Edmonton, \$2,420; J. R. Wilson, Vancouver, \$3,550; R. Wilson, Vancouver, \$3,850; T. C. Wilson, Edmonton, \$3,900; W. M. G. Wilson, Vancouver, \$5,550; D. K. Wise, Toronto, \$1,080; H. S. Wismer, London, Ont., \$6,000; M. A. Wittick, Burks Falls, Ont., \$3,850.35; G. Wolfe, Kenora, Ont., \$1,255.55; E. Wolstein, Ottawa, \$2,800; F. M. Woolhouse, Montreal, \$5,200; H. P. Wright, Montreal, \$1,735; N. M. Wrong, Toronto, \$1,270.

S. A. Yaffe, Hamilton, Ont., \$2,700; J. A. F. Young, Pictou, N.S., \$1,193; S. Young, Regina, \$6,335; O. Z. Younghusband, Hamilton, Ont., \$2,700; L. Zacks, Peterborough, Ont., \$2,000; V. M. Zed, Saint John, N.B., \$3,460; C. Zeldowicz, Vancouver, \$5,950; A. Zinovieff, Toronto, \$3,875.



1950 - 1951

Report of the Auditor General to the
House of Commons with respect to
accounts audited in accordance with
the provisions of the Consolidated
Revenue and Audit Act, 1931, and
other legislative enactments.

THE accounts of Canada for the fiscal year ended March 31, 1951, have been audited in accordance with the requirements of the Consolidated Revenue and Audit Act 1931. The Auditor General is also the auditor for various corporate instrumentalities, a listing being:

- Canadian Arsenal Limited
- Canadian Broadcasting Corporation
- Canadian Commercial Corporation
- Canadian Overseas Telecommunication Corporation
- Canadian Patents and Development Limited
- Canadian Sugar Stabilization Corporation Ltd.
- Commodity Prices Stabilization Corporation Ltd.
- Crown Assets Disposal Corporation
- Defence Construction Limited
- Eastern Rockies Forest Conservation Board
- Eldorado Mining and Refining (1944) Limited
- Export Credits Insurance Corporation
- Federal District Commission
- National Battlefields Commission
- National Harbours Board
- Northern Transportation Company (1947) Limited
- Northwest Territories Power Commission
- Park Steamship Company Limited
- Polymer Corporation Limited

References to the accounts of these bodies are made under the heading Miscellaneous Audits. During the year the Canadian Sugar Stabilization Corporation surrendered its charter, while Commodity Prices Stabilization Corporation and Park Steamship Company were in the process of winding up their affairs.

2. The Audit Office also examines the accounts of the Custodian of Enemy Property, the Foreign Exchange Control Board and the Yukon Territorial Government. An ordinance of the last named requires the municipalities of Dawson and Whitehorse to appoint auditors annually. During May, 1951, it was requested that Audit Office staff, while in the Yukon examining the Territorial accounts, simultaneously audit the accounts of the City of Dawson. In view of the fact that the municipal transactions bear a relationship to Yukon administration, the work was undertaken.

3. The R.C.A.F. Benevolent Fund and the Canadian Naval Service Benevolent Trust Fund are corporations created under the Companies Act. Neither is a governmental corporation nor are moneys administered "public moneys"; nevertheless, each body annually appoints the Auditor General to be its corporate auditor, and the appointment is accepted because the corporate objective is comparable to that of the Army Benevolent Fund, which is, by law, audited by the Auditor General. No charges are made for audit services. A different financial arrangement exists with respect to the audit of United Nations accounts. The General Assembly requires that the audit be performed by a Board consisting of three national auditors-general, each being appointed for a term of three years. The Government of Canada agreed to its Auditor General being appointed in 1946 and again in 1949, and Canadian audit staff make the New York headquarters' examinations. The United Nations reimburses the Government of Canada all costs incurred (including staff salaries).

4. Examinations of the Government's accounts were made, as in previous years, by means of comprehensive tests. To the extent practicable, transactions were scrutinized concurrently with recording in books of account, therefore the notice of administrative officers was drawn, before the accounts were closed, to various transactions which would require audit observations if suitable action were not taken. A substantial reduction was thereby effected in the number of transactions to be drawn to the notice of Parliament. Full opportunity was afforded to examine accounting records, vouchers and files of departments and the corporate bodies.

5. The following financial statements were submitted by the Department of Finance for audit certificate:

Expenditure and Revenue Statement for the year ended March 31, 1951

Summarized Statement of Expenditures under Appropriations for the year ended March 31, 1951

Summarized Statement of Loans, Advances and Investments for the year ended March 31, 1951

Summarized Statement of Revenues and Credits for the year ended March 31, 1951

Comparative Balance Sheet, March 31, 1951, with March 31, 1950.

Each statement has been certified, subject to the observations in this report, and all are included in the Public Accounts.

Statutory Directions Relating to the Audit Report

6. Section 50 of the Consolidated Revenue and Audit Act requires notice to be given of any transaction "which the Auditor General considers should be brought to the notice of Parliament" and, in particular, he is directed to call attention to every case in which:

- (a) a grant has been exceeded; or
- (b) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or
- (c) a sum charged against a grant is not supported by proof of payment; or
- (d) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or
- (e) a special warrant authorized the payment of any money; or
- (f) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or
- (g) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament.

A listing of refunds and remissions is printed as an appendix to this report. There were no overrulings, nor were any special warrants issued during the year. Any transaction involving (a), (b), (c) or (d) also comes within the ambit of the statute's general direction to call attention to any case regarded as of interest to Parliament, therefore no special groupings are made in the paragraphs which follow. The Act does not require any expression of opinion as to the action which might, or should, be taken; however, comments with respect to various transactions are worded to set out the material consideration influencing inclusion. In addition, some references to transactions are included solely for the purpose of providing explanatory material.

Summary of the Year's Financial Operations

7. The recorded surplus being \$211,294,000, the Net Debt diminished by that amount.

8. Revenues approximated \$3,112 million, which, when compared with the previous year, was an increase of over \$532 million. Almost 90% was collected in taxes, the principal sources being:

	1950-51	1949-50	Increase
Income Tax	\$ 1,513,000,000	\$ 1,273,000,000	\$ 240,000,000
Excise taxes (net)	687,000,000	571,000,000	116,000,000
Customs duties (net)	296,000,000	226,000,000	70,000,000
Excise duties (net)	241,000,000	221,000,000	20,000,000
Succession duties	34,000,000	30,000,000	4,000,000
Other	15,000,000	3,000,000	12,000,000

Among the excise taxes, the major revenue producing source was the sales tax, collections being \$470,600,000 as compared with \$415,200,000 in the previous year. Another excise tax which produced substantially more than in the previous year was the manufacturers' tax on automobiles, tires and tubes, collections being \$70,800,000 as compared with \$38,200,000 in 1949-50.

9. *Post Office Revenues.*—The Post Office was the chief source for revenue derived from service charges to the public. It collected \$90,440,000, and the cost of the postal service is recorded as amounting to \$91,780,000. However, included in the expenditures charged in the year was \$3,050,000 which is related to previous years' operations, because during the year

the Governor in Council authorized an increase in the contract rates for the transport of mail by the railways, with retroactive effect to December 1, 1948. The \$3,050,000 represented the amount payable for mail thus transported in the period antedating April 1, 1950.

10. *Return from Investments.*—Over \$89,500,000 was collected in the form of interest payments, surrenders of profits, etc., as a consequence of loans and investments of various kinds made by the Government, a summary being:

Bank of Canada and Exchange Fund Account	\$ 34,700,000
Crown corporations	32,400,000
Interest payments by other Governments	17,000,000
Veterans' Land and Soldier Settlement loans' interest	3,800,000
Miscellaneous	1,600,000
	<hr/>
	89,500,000

11. The \$5,000,000 capital stock of the Bank of Canada cost the Government of Canada \$5,920,000. The Act limits dividend declarations to 4½ per cent, but whenever the rest fund is not less than twice the paid up capital, all profits, after payment of dividend, are to be surrendered to the Receiver General. The rest fund being in that financial position, profits of \$19,662,000 were paid to the Receiver General in addition to \$225,000 in dividends.

The disposition of earnings of the Exchange Fund Account is regulated by the Foreign Exchange Control Act, c. 53, 1946, which limits charges against earnings to interest payable on advances from Consolidated Revenue Fund and commissions paid to authorized dealers. Any balance remaining is annually surrendered to the Receiver General. In the fiscal year, payments to the Receiver General approximated \$14,780,000, with profits representing \$7,400,000 and interest on advances the remainder. As from October 1, 1950—when exchange controls were relaxed—the obligation to pay interest on advances was rescinded.

12. A division of the \$32,400,000 received from various Crown corporations is:

Canadian National Railways	\$ 21,811,000
Central Mortgage and Housing Corporation	4,613,000
National Harbours Board	3,916,000
Eldorado Mining and Refining (1944) Limited	1,057,000
Canadian Farm Loan Board	699,000
Canadian Broadcasting Corporation	195,000
Northwest Territories Power Commission	142,000

Legislation, granting a power to make loans or advances to Crown corporations, leaves the fixing of the interest rate, as a rule, to the Governor in Council. Rates vary; for example, \$13,700,000 of the interest payments made by the Canadian National Railways are founded on a 3½% rate, while payments totalling \$8,110,000 were based on lower rates. In the case of the Central Mortgage and Housing Corporation, three different rates are in effect: 2, 2·75 and 3 per cent. The general rate applicable to certificates of indebtedness of the National Harbours Board is 2·75 per cent. The Canadian Farm Loan Board pays 3½ per cent on a portion of its borrowings and 3 per cent on the balance. The Canadian Broadcasting Corporation pays 3 per cent on a loan of \$4,500,000, 2·75 per cent on one of \$2,000,000 and 3·125 per cent on a loan of \$1,250,000. The Northwest Territories Power Commission borrows on a 3·125 per cent rate. The money received from Eldorado Mining and Refining (1944) Limited was in the form of a dividend of \$15 a share—the first declared since the undertaking was acquired by the Crown in January, 1944.

13. The Export Credits Insurance Act granted power, to January 1, 1948, to make loans to other national governments. Various loans have been made under this Act and a few under other legislation. Interest rates are fixed by the Governor in Council and payments were received in the fiscal year from:

France	\$ 7,098,000
Netherlands	3,524,000
Belgium	1,834,000
China	1,702,000
Norway	615,000
Czechoslovakia	409,000
Indonesia	348,000
U.S.S.R.	331,000

The payment by China did not discharge all liabilities with respect to interest, the Government of Canada having agreed to defer to December 31, 1952, interest maturing after December 31, 1950. The U.S.S.R. paid approximately \$29,000 in cash; the balance represents interest capitalized.

In 1947, Parliament authorized certain relief loans and advances made in the 1930's to the four Western Provinces to be written off and the balance consolidated into treasury bills. Interest rates are fixed by the legislation. In addition to the foregoing loans, interest was received with respect to an old advance, or indebtedness, of the Province of Quebec. This takes its origin in adjustments after Confederation with respect to the division of assets and liabilities of the old Province of Canada between the Governments of Ontario, Quebec and Canada. Interest receipts from provinces were:

British Columbia	\$ 417,000
Manitoba	347,000
Alberta	190,000
Saskatchewan	164,000
Quebec	59,000

Expenditures Classified

14. Expenditures under all headings totalled \$2,901,241,000, an increase of \$453,000,000 when compared with the total of the previous fiscal year. The major expansion was in outlays for the defence services, these amounting to over \$782,000,000, or \$397,000,000 more than in 1949-50. However, the total includes \$175,532,000 which, at the year-end, was not an actual expenditure. The amount is credited to a special account (as stipulated by the Defence Appropriation Act, 1950) to pay for defence equipment to replace that directed to be transferred to North Atlantic Treaty countries.

15. Any between-years' comparison of departmental expenditures is susceptible to the criticism that rarely are activities strictly comparable. For example, the expenditures of the Department of Finance in 1950-51 include a special credit of \$75,000,000 to the Superannuation Account, but no comparable sum is included in the Department's expenditures of the previous year. However, the trend of costs of government may be indicated by the following general comparison:

	1950-51	1949-50
Public debt charges	\$ 439,020,000	\$ 150,849,000
Family allowances	309,465,000	297,514,000
Subsidies and tax agreement payments to provinces	123,923,000	103,926,000
Payments to or for veterans and dependents	153,200,000	168,596,000
Old age pensions, etc.	103,169,000	93,189,000
Post Office	91,781,000	82,640,000
Special contribution to Superannuation Account	75,000,000	
Special payment to Canadian Wheat Board	65,000,000	
Unemployment Insurance Act contribution	26,133,000	21,084,000
Deficits of certain Government-owned enterprises	7,070,000	48,125,000
Assumption of part of Newfoundland debt		62,293,000
Defence services	782,457,000	384,879,000
All other charges	725,023,000	735,510,000
	<u>2,901,241,000</u>	<u>2,448,596,000</u>

16. Although the last item in the above summary shows a reduction in expenditures in what may be termed ordinary administrative services, these costs in many departments were, in fact, greater than in the previous year. The reductions really were the consequence of deferment of many non-defence works projects after the international crisis developed in Korea in June, 1950. For example, grants to the Department of Public Works totalled \$112,000,000, but due to deferment of projects, \$38,000,000 lapsed in the votes. To a lesser degree, a like situation existed with respect to Department of Transport appropriations, where approximately 16 per cent lapsed of the total granted. The effect of the international situation was also reflected in the use of Vote 562, which granted authority to advance \$75,000,000 to the Central Mortgage and Housing Corporation; advances made totalled \$45,000,000.

Canada Shipping Act, c. 44, 1934

17. Part V of the Act provides a scheme for medical services to mariners. Section 305 makes a levy on ships entering Canadian ports of two cents per registered ton, payable not more than three times a year, with a minimum and initial payment of not less than \$2. The scheme dates from Confederation, but the statutory rates do not yield nearly enough to defray the cost of providing services to sick mariners. Expenditures in 1950-51 approximated \$550,000, of which only about 43 per cent was recovered by the levy on shipping. By way of comparison, in the last pre-war year, 1938-39, revenues were \$210,000 and expenditures \$188,000. If legislative policy continues to be that these costs should fall on shipowners, the scale provided in section 305 merits further consideration.

Cold Storage Act, c. 25, R.S.

18. By section 3 of this Act, the Governor in Council may "enter into contracts" with persons who undertake to construct and suitably equip public cold storage warehouses. The maximum subsidy permissive is 30 per cent of cost, this being payable by instalments: 15 per cent on completion, 7 per cent at the end of the first year, 4 per cent in the following year, and 2 per cent at the end of each of the next two years. However, payments may only be made out of "moneys appropriated by Parliament for the purpose". A consequence is that while subsidy "contracts" may be signed, payment is dependent on parliamentary grants of money over a five-year period. The Act came into effect in 1907 and further consideration of certain of its provisions seems desirable.

While what follows is a specific reference, the legality of the action taken is not questioned. The purpose is to illustrate what may occur. The annual vote is worded as follows:

Subsidies for cold storage warehouses under the Cold Storage Act, and grants, in the amounts detailed in the Estimates.

In the Estimates Details for 1949-50 (p. 112) the listing includes:

St. Anselme Station, La Cooperative Avicole Regionale d'Etchemin\$ 1,374

Actually, the amount (for a 2 per cent subsidy payment) was never paid because the warehouse was destroyed by fire and the owner decided not to rebuild. However, another cooperative negotiated a contract under the statute for assistance in the construction of a new warehouse on the same site, and the Estimates Details for 1950-51 (p. 90) listed:

St. Anselme Station, La Cooperative de Dorchester\$ 13,650

This provided for the initial 15 per cent payment under the contract. Had the previous owners of the site rebuilt, the maximum permissive by the Act would have been 4 per cent—because 26 per cent had already been paid.

A plant under a subsidy contract may be insured, if the owner so decides, but there is no provision in existing agreements which entitles the Crown to any share of the settlement in the event that the plant is damaged or destroyed by fire; nor are moneys thus received necessarily to be taken into calculation if a new subsidy contract is negotiated for a plant to replace one destroyed by fire.

Civil Service Superannuation Act, c. 24, R.S.

19. Because of the unusual circumstances, attention is drawn to the administrative determination of "contributor" status in a special case. In August, 1948, an arrangement was made with the Government of Manitoba for the use of the services of one of its officers who, upon grant of leave of absence by the Province, reported to the Department of National Health and Welfare. By order in council a salary rate of \$9,396 was established, the order directing that \$2,400 be paid to the officer and \$6,996 to the Government of Manitoba—\$6,600 in reimbursement of its salary payments to the officer and \$396 representing the Provincial Government's contribution to the superannuation scheme of the Province.

The Province superannuated its officer on October 31, 1949, he having attained the age of 60. However, he continued in the service of the Department of National Health and Welfare and thereafter was paid salary at the rate of \$9,000. Treasury Board designated him a "civil

servant" for purposes of the Superannuation Act for a term of five years dating from November 1, 1949, and thus made him eligible to contribute to superannuation in the same manner as may other "permanent" or "fixed-term" civil servants.

In the year under review the Superannuation Branch of the Department of Finance decided that he might also be regarded as a civil servant in the period August 1, 1948, to October 31, 1949, and accepted contributions from him for that period on the basis of annual salary of \$9,396. Thus a presumption is that, on retirement at the age of 65, the award will be calculated on the whole period subsequent to August 1, 1948. If so, the result will be that the same fifteen months are taken into calculation for two separate superannuation awards, with the employer's contribution in both instances borne by the Government of Canada.

Defence Appropriation Act, c. 5, 1950 (Second Session)

20. The object of section 3 of this Act is to provide a special account of \$300 million which may be used, regardless of fiscal year periods, to the end that defence equipment and supplies be provided to North Atlantic Treaty countries. In the event that the equipment involved was originally acquired for use by the defence forces of Canada, replacements may be secured as a charge to the \$300 million.

In the fiscal year the Governor in Council authorized Canadian Army equipment for a British type division to be transferred to Belgium, Italy and the Netherlands, respectively, the collective value being estimated at \$163,500,000. In addition, transfers of field and anti-aircraft guns, valued at over \$31,900,000, were directed to be made to various governments. By the year-end \$19,885,000 had been disbursed for new equipment, and recorded contractual commitments outstanding to Canadian and United States suppliers amounted to \$123,564,000.

The words in section 3, "when any transfer of defence equipment or supplies is made", if given literal application, preclude charging the cost of replacements until after a physical transfer has taken place. In the audit, the section was regarded as operative from the date that the Governor in Council formally authorized action to be taken to the end that a transfer to another country be ultimately made.

Prairie Farm Assistance Act, c. 50, 1939

21. Certain payments are noted because by giving a strict and literal interpretation to a regulation an unusually liberal application was given to the Act. The purpose of the statute is to assist farmers who experience a crop failure, which is defined as a yield of not more than eight bushels to the acre in a township. The application of the Act originally pivoted on wheat, but was subsequently amended to permit regulations to be made:

providing that in special circumstances another kind of grain may be taken in lieu of wheat as the basis of awards under this Act, and in that event what number of bushels of such other kind of grain shall be deemed to be equivalent to a certain number of bushels of wheat for the purposes of such substitution.

A regulation was made and reads:

9. Where no wheat was seeded in a township the yield of rye, oats or barley, whichever predominates, shall be used as the index for the purpose of determining the eligibility of the township; where rye is taken as the index the yield per acre of rye is deemed to be the yield of wheat; where oats or barley are taken as the index two-thirds of the yield per acre of oats or barley is deemed to be the yield of wheat.

It was observed that a Manitoba township had 9,000 cultivated acres with 2,927 acres seeded to oats, making that grain the predominating crop. The average yield was over 23 bushels to the acre, which was, for regulations' purposes, the equivalent of over 15 bushels of wheat. Nevertheless, awards totalling \$5,872 were made by regarding regulation 9 as applicable only to cases where "no wheat was seeded"—in this particular instance, 148 acres in the township had been seeded to wheat and as the yield therefrom was less than eight bushels to the acre, the township was considered eligible. Another case involved payments of \$200 each to twelve farmers in a Manitoba township where the total acreage seeded to wheat was one acre. Crop failure was recorded as being due to flood conditions.

Public Works Act, c. 166, R.S.

22. Section 36 of the Act stipulates that all departments "shall invite tenders by public advertisement" for works projects whenever the estimated cost exceeds \$5,000, and that the

contract award be subject to the approval of the Governor in Council. It is general practice to permit a department to authorize incidental extras up to \$5,000 without further reference to the Governor in Council. In the year now reported upon, two Public Works Department contracts were noted where the sum involved in extras was so substantial as to give rise to a question of power to proceed without again inviting tenders.

Vote 296 included provision for an addition and alterations to a public building at Joliette, Que. A firm price contract for \$179,182 was authorized by the Governor in Council following consideration of tenders, and work was commenced early in 1950. Before construction was far advanced, additional requests for accommodation were received and work was stopped pending a revision of plans and specifications. The original contractor was asked to submit a price for the revised project, and an offer of \$365,232 was accepted without a further call for tenders, with the additional cost of \$186,050 treated as an extra under the original contract.

Vote 297 contained provision for the completion of an addition and alterations to a public building at Fort Erie, Ont. A contract was awarded at a price of \$49,836. After foundation work started, the Post Office Department requested additional space. A further addition was planned and the original contractor was requested to submit a price. After negotiation, the Department accepted an amended offer to carry out the expanded project for an additional \$89,832. This was treated as an extra to the original contract.

Statutes Regulating Works' and Supplies' Procurement

23. From Confederation to 1879 what is now the Department of Transport formed part of the Department of Public Works; consequently, the Department of Transport Act is based on the 1868 Public Works Act, both stipulating that the Minister "shall take all reasonable care that good and sufficient security is given" for the due performance of works contracts within the price and time for completion specified in the contract. There is no like statutory direction to other ministers, but orders in council require deposits of security by contractors when works projects are undertaken under their direction. Instances were noted in the audit where the Governor in Council had authorized the Minister of Transport to take "nominal" security only. With one exception, the contracts were cost-plus. No losses were sustained, but as a contractor's risk is nominal under a cost-plus contract, only by requiring a deposit of security has the Crown monetary protection in the event of dilatory performance or reckless incurrence of costs.

In a case where a firm price contract was involved, the material consideration influencing the decision to require nominal security only was stated to be that substantial holdbacks were already held with respect to other contracts with the same construction firm. The particular contract is for work which is related to but is distinguishable from the major construction project. The purpose of the holdback practice is to ensure completion of the work and, in the event of a default by a contractor, to settle the claims of workmen under the Wages Liability Act, c. 205, R.S. To rely on holdbacks under one contract to protect the interests of the Crown and workmen under another is unusual.

24. In some respects the Public Works Act is out of step with the exigencies of present-day administration. For example, section 36—which is applicable to all departments other than Defence Production—stipulates that all works contracts involving \$5,000 or more be awarded by the Governor in Council. This was inserted in 1903, when presumably a \$5,000 works project was of sufficient dimensions to merit the collective consideration of the Cabinet; at current prices, not much may be constructed for \$5,000—the Defence Production Act enacted in 1951 fixes \$25,000 as a minimum for its purposes.

25. No general statute regulates the award of contracts, the taking of security, etc., when the purpose is the procurement of equipment or supplies—existing legislation treats only with "works" projects. In the audit of accounts, a few cases were noted of contracts for Service Forces' supplies being cancelled and new orders placed with other parties at a higher cost, without any portion thereof being absorbed by the original contractor. In one instance a contract for uniform jackets was awarded for \$53,680. Subsequently the contractor asked to be relieved of his obligation and the contract was cancelled and a new order placed with the next lowest bidder. The added cost to the Crown was \$5,856. In another instance a contract for leather belts was awarded for \$15,759, but on its being established that the leather proposed to be used was not up to specifications, the contract was cancelled and orders placed with others at an increased cost to the Crown of \$5,137.

Veterans' Land Act, c. 33, 1942-43

26. As at March 31, 1951, \$185,700,000 was outstanding on loans at 3½ per cent to veterans under the provisions of this Act. In the preamble to the Act is to be found:

And whereas the great majority of prospective veteran settlers have limited financial assets and the lack of such assets has proved to be the main obstacle in the fulfilment of settlement contracts and to the acquirement of farm home ownership; and it is the purpose of the Dominion Government to provide a measure of financial assistance to veterans on their performance of prescribed settlement conditions in order to promote their engaging in agricultural pursuits either as a full-time occupation or as a part-time occupation coupled with some other employment . . .

Land, improvements, building materials, livestock and farm equipment paid for by the Director are sold to veterans under the terms of agreements of sale, which provide for a substantial reduction from the Director's cost upon conveyance or transfer to the veteran, conditional upon fulfilment of the terms of the agreement for a period of ten years.

27. Vote 42 was a grant for the Department of Agriculture and reads:

Land protection, reclamation and development in British Columbia under such terms and conditions as may be approved by the Governor in Council.

The annual report of the Department of Agriculture for the year 1949-50 records that:

Irrigation development in British Columbia is undertaken for Veterans' Land Act Administration and at the request of the British Columbia Government. Four projects are now in the construction stage of development. When completed, these four projects will be settled by approximately 300 veterans. Some 3,460 acres will be developed under these schemes for the production of fruits and other crops.

In the audit it was observed that one of the irrigation projects was with respect to lands held exclusively for the settlement of veterans and was completed by the Department of Agriculture at a cost of \$613,285. Thus, the application to be given to section 8 of the Veterans' Land Act is of concern. It reads:

The Director shall for the purposes of this Act determine the cost to the Director of the land and improvements thereon, building materials, livestock and farm equipment to be sold to a veteran under this Act, which shall not be less than the amount actually expended therefor.

In the case of the project above referred to, only \$87,080 was contributed by the Director, thus keeping within section 9 of the Act, which limits the sum that may be taken into calculation in agreements to assist veterans to a total cost to the Director of \$6,000.

While the Director is declared to be, by the Act, a corporation sole, all moneys involved are drawn from Consolidated Revenue Fund; therefore if the real intent of Parliament is that "cost to the Director" be synonymous with cost to the Crown, an anomalous situation exists with respect to the Director's land acquisitions in this irrigation area.

28. Section 9A was added during the second session of 1949. It provides that, with the consent of the veteran, the Director may sell all or any part of the land, improvements, building materials, livestock or farm equipment under purchase agreement with the Director. The section directs that the Director "shall use the proceeds" (a) to purchase other or additional lands for the veteran, (b) to effect improvements on the land of the veteran, or (c) to reduce the amount owing under the contract. The same section also defines "land" as including mines, minerals and timber.

Cases arise where a veteran logs timber on his land but, owing to the terms of section 9A, he lacks a right to retain any part of the proceeds of sale as earnings from his labour. An administrative directive was issued reading:

. . . if the total sale proceeds of timber were to be received by the Director, it would not be possible to refund in cash to the veteran any portion of the sale proceeds which represents his labour. To comply with the requirements of this section of the Act, it has been decided that the portion calculated as the labour allowance must be paid direct to the veteran by the purchaser when the timber or wood is sold.

The same principle has been applied in the case of sales of sand and gravel where the veteran is required to perform any labour.

It seems reasonable that the veteran should receive cash return for his labour. However, the division of proceeds by a buyer between the veteran and the Director not being in harmony with the statute, attention is drawn to the situation, as it appears to be one meriting legislative consideration.

29. The aim of the Act is to settle and retain veterans on the lands secured for them. Therefore, agreements of sale include a provision that "the veteran shall immediately commence personal operation of the land described in the contract...and shall continue such personal operation...during the ten-year period immediately following the date of the agreement of sale."

Where conditional sales of livestock and farm equipment are made to a veteran (who has acquired land from the Director), the sale of chattels agreement also stipulates that the sale is conditional on the veteran complying with the covenants and conditions contained in the land agreement of sale. However, if the sale of livestock or farm equipment be to a veteran who is farming land acquired otherwise than from the Director, he is not obligated with respect to either personal residence or ten-year operation of a farm. Thus he has a freedom of action not enjoyed by the other category of veterans, although public funds are equally involved in the supply of livestock and farm equipment.

War Service Grants Act, c. 51, 1944

30. Section 17 of the Act extends the benefits of the legislation to persons who, during World War II, were on active service in any of the naval, military or air forces of His Majesty other than those raised in Canada. The applicant, however, must meet two tests: (a) he was domiciled in Canada at the time he enlisted, and (b) he is domiciled and resident in Canada when he applies for the grant. In 1944 the section also included a stipulation that application be made "within one year from the date of discharge". This, however, was repealed in 1945, presumably because of the then shortage of shipping making it difficult to obtain transportation to Canada.

When the Bill was before the House of Commons, various Members were concerned lest the "domicile" provision have the effect of excluding from the benefits of the Act those Canadians who had joined the Royal Air Force or the Royal Navy shortly before war was declared and who participated in the Battle of Britain. In reply, the then Minister of National Defence pointed out that a change of domicile arises only when a man leaves his country intending to make his home somewhere else, adding:

I mean that you can leave for five years and not lose your domicile if you have not intended to lose it, but you can leave for ten minutes and lose your domicile if you leave with the intention of not returning. But I rather take it, from what I understand about these men, that they did not intend to deprive themselves of their Canadian domicile. They simply went for the express and very laudable purpose of taking part in the war. Those are the men we are providing for here. If, however, they left—I say this seriously—to take up their domicile in the United Kingdom or some other country with whose forces they became associated, I do not think it would be quite fair to have them come back some time and take a Canadian gratuity. That is the point. The whole question is, are they Canadians over there or are they Britishers in respect of their permanent home? (Debates, August 11, 1944, p. 6326.)

It has been observed that gratuity payments have been made where the latter part of the quotation appears to have pertinence. Illustrations are:

Case I. The ex-serviceman was born in Canada in 1923. In 1928 he went to the United States with his parents who died shortly after. In 1935 he went to England to live in care of an uncle. He enlisted in the Royal Marines in 1941 and was discharged in 1946. He came to Canada on January 10, 1948, made application for war service gratuity in June, 1949, and was paid \$1,038. He also received a re-establishment credit of \$930.

Case II. The ex-serviceman was born in Canada in May, 1924, and went to England with his mother in 1938 (father remaining in Canada). Enlisted in the R.A.F. in 1941 and was discharged in 1946. He returned to Canada in 1947 but did not apply for a war service gratuity until November, 1949, which was approved in March, 1950. The net war service gratuity amounted to \$948 and re-establishment credit entitlement was \$1,101.

Case III. The ex-serviceman was born in England in 1921 and came to Canada with his parents in 1926. Family returned to England in 1939. He served with the R.A.F. from August, 1941, to September, 1946. Family came back to Canada in 1948. Application for benefits was made in March, 1950, and approval given in June, 1950. Net war service gratuity was \$1,066 and re-establishment credit amounted to \$915.

Case IV. The ex-serviceman was born in Canada in 1914, taken to England and left with his grandparents by his father in July, 1919, the latter returning to Canada in the following

year, but the son maintained continuous residence in England for the next 29 years, marrying in 1939 and enlisting in the R.A.F. in 1940. He was discharged in 1946 and came to Canada in 1948. The net war service gratuity award was \$1,265.

These illustrations point to the desirability of consideration being given either to fixing an expiration date for the submission of applications or to revising entitlement qualifications in order to clarify application of the statute.

In the year 1950-51, what might be termed original awards were made to a total of \$442,383, which includes payments to ex-servicemen of Canadian as well as other Commonwealth forces.

Year-End Charges to Appropriations

31. When preparing Estimates, departments take heed of section 23 of the Consolidated Revenue and Audit Act, which reads:

All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year.

while at the close of the fiscal year they must obey the directions of section 32 (1) which stipulate that on March 31st all unexpended balances of appropriations "shall lapse and be written off", save that during the following thirty days payments may be made as a charge to the old year

for the purpose only of discharging any debt properly incurred and payable prior to the end of the said fiscal year, which may be outstanding chargeable thereto and which for good reason was not paid within the said fiscal year, and such expenditure may be charged in the accounts of the said fiscal year.

It was observed that some expenditures were incurred although the goods involved were not immediately required for use. A case was also noted where formal permission to enter into an agreement was given after March 31st, but the cost is charged to the year. Particulars are:

Case I. On February 28, 1951, the Department of National Defence instructed the Canadian Commercial Corporation to procure 200 quonset type huts by March 31, 1951. At the same time the Department indicated that a Canadian supplier was in position to make immediate delivery and that "if necessary, this Department is prepared to send a representative to the manufacturing plant of the successful tenderer and accept delivery as the huts in question are loaded for shipment to their final destination." A contract was awarded without (a) advertising for bids, or (b) the Governor in Council giving prior consent to the award. \$948,142 was paid in the fiscal year 1950-51. The records indicate that the huts were stockpiled.

Case II. Early in January, the Department of National Defence requested the Canadian Commercial Corporation to place orders for radar equipment for ships, to a total of \$262,593, for delivery "not later than March 15, 1951, as no provision has been made in the 1951-52 fiscal year funds to cover." As in the previous case, this was treated as an emergency demand, therefore tenders were not called for, nor was prior concurrence of the Governor in Council obtained.

Case III. Vote 66 of the Department of External Affairs for the year ended March 31, 1951, was charged with \$3,404 paid during the latter part of April, 1951, for automobile tires ordered from suppliers on the last day of the fiscal year. Forty tires were delivered to the Department's storeroom in Ottawa on April 9, 1951, while a further 74 tires were delivered the following week.

Case IV. More than three weeks after March 31st, Treasury Board approved the purchase of furniture, etc., for a Canadian Embassy at a cost of over \$15,000, and on April 30th authorized adjustments in allotments to permit payment.

32. In order to maintain parliamentary control over public moneys, section 29 of the Consolidated Revenue and Audit Act stipulates that:

No contract, agreement or undertaking of any nature, involving a charge on the Consolidated Revenue Fund, shall be entered into, or have any force or effect, unless the Comptroller . . . shall have certified that there is a sufficient unencumbered balance available, out of the amount authorized by Parliament for the particular service, to pay any commitments under such contract, agreement or undertaking which would, under the provisions thereof, come in course of payment during the fiscal year in which such contract, agreement or undertaking is made or entered into.

The texts of various 1950-51 grants for defence purposes include the wording that "notwithstanding section 29 of the Consolidated Revenue and Audit Act", commitments may be entered into for specific larger amounts than the sums appropriated. While this presumably protects contractors, it does not vary the obligation on a department or the Comptroller of the Treasury to adhere to the sums actually appropriated for the year. Attention is therefore drawn to the fact that, although the Public Accounts record that there were year-end lapsings of \$3,843,326 in Defence Services votes, actually there were unpaid accounts on hand to a total of \$5,535,335:

R.C.A.F. services	\$ 4,209,615
Army and Defence Research Board services	763,336
Royal Canadian Navy	562,384

In other words, had these been paid there would have been an over-expenditure of \$1,692,009.

33. It was also observed that income tax deductions from the pay of Army service personnel for the months of January, February and March were not remitted. The result is that 1951-52 appropriations will bear a charge of approximately \$550,000 which should properly have been made to 1950-51.

Works Improvements Involving Joint Participation

34. In 1948 the Department of Public Works invited tenders for the construction of a steel sheet pile protection wall along a portion of the banks of the St. Lawrence River at Contrecoeur, Que. The cost was \$40,700 and was charged to a vote which provided for remedial works where damages are caused by, or endanger, navigation.

Before undertaking the work, the Department obtained written undertakings from five property owners to the effect that, upon completion of the wall, each would at his own expense backfill with stone and earth to the level of the highest point of wall to the extent that it faced his property. Three carried out their undertakings. The other two did not, and in 1950-51 the Department did the filling work at a cost of approximately \$2,000. This expenditure is recorded as a charge to Vote 352. The Department explained that the situation was such that the whole project was endangered, and it felt that, rather than run the risk of having the piling ruined, it should undertake the filling. In reply to a further query, the Department advised that it is disposed to consider, in like future circumstances, a requirement that property owners give security for due performance of undertakings.

Contributions to Municipal Works

35. A case was noted where the work appears to be in the provincial or municipal sphere. The cost was charged to Public Works Vote 318, which was for "Dredging" in Ontario and Quebec. \$14,133 was paid to the municipality of the Township of Chatham, as a contribution towards work in Running Creek (near Wallaceburg, Ont.) and the construction of a highway bridge over the creek. The records indicate that spring floods cover large areas of farm land and that farmers in recent years have constructed dykes to protect their properties, at an approximate cost of \$35,000. An anticipated consequence was that this construction would aggravate ice jamming at two highway bridges built on piers. For that reason, a further outlet for flood waters was considered desirable.

Federal assistance was solicited on the ground that a precedent was established forty years ago by a contribution of \$5,000 to alleviate flood conditions in Running Creek and towards the cost of constructing highway bridges. Two later contributions of \$4,000 and \$2,500 for like objects were also referred to. The work recently undertaken was in the nature of cutting another opening leading from Running Creek and the erection of a bridge because the cut crossed a public highway. Records of the Department of Public Works describe the undertaking as "a local drainage scheme which appears to be economically advisable, considering the extent to which it would reduce the hazard of property damage as caused by flood water conditions."

36. Another instance of municipal assistance being granted out of a general vote is to be found in the charges to Vote 500 where the Department of Transport paid \$294,644 for the development of an airport at Loch Lomond, N.B., and \$46,524 for a similar purpose at Baie Comeau, Que. In each instance there is an agreement with a municipality to the effect that, on completion, title will vest in the municipality. Vote 500 is a general vote for airport con-

struction and improvements and the text ends with the word "Capital". It is Estimates practice of the Department of Transport to insert the word "Capital" to signify that resulting expenditures will create public works owned by, and for the general advantage of, His Majesty in right of Canada. In the instances now noted the airports, on transfer, will not meet the dual test.

Grants to Fairs and Exhibitions

37. A long-established appropriation rule is not to regard provision for a voluntary grant as obligating the Executive to pay, because as was once stated by a Quebec court: "The expenditure is left to the discretion of the executive, which decides on the propriety of every transaction requiring the payment of public moneys, and the only limitation imposed upon the executive by the constitution is that the disposition of the moneys must be in accordance with the votes."

For that reason, attention is drawn to the application given to a vote providing grants to fairs and exhibitions and reading:

Grants to Fairs and Exhibitions, under such terms and conditions as may be approved by the Governor in Council and subject to allocation by the Treasury Board.

Order in Council P.C. 2295 of June 6, 1947, notes that agreement had been reached with the Canadian Association of Fairs and Exhibitions as to future governmental financial assistance and the basis is set out in an appendix. This lists a "limit" to grants towards the cost of securing judges for Class "B" fairs to \$200, and \$500 in all other cases. Recipient fairs file financial statements and these indicate that in 1950-51 they collectively received \$1,553 more than was disbursed to judges. In view of the wording of the vote and the text of the document attached to the order in council, a presumption is that the vote empowers the Department of Agriculture only to make grants which do not exceed the "limit" or actual cost, whichever is the less.

Powers of Attorney

38. It is long established practice of the Government of Canada to take limited notice only of powers of attorney fyled by contractors for the payment of money. In particular, it has not been regarded as being in the public interest to recognize any assignment by a contractor in irrevocable form. No assignment of salary or wages may be recognized, and the regulations provide that, whenever an assignment is accepted by the Comptroller of the Treasury, the power "shall be in a form approved by the Department of Justice". For these reasons, attention is drawn to a transaction which resulted in a duplicate payment of \$562.

The Canadian Commercial Corporation awarded a contract for delivery of 250 yards of gravel at MacDonald Airport. Subsequently the Corporation received notice of the assignment of the proceeds to a creditor of the contractor. This not being in the form approved by the Department of Justice, copies of the standard form were mailed to the contractor, but before any reply was received a Treasury office mailed a cheque to the contractor. The files indicate that the contractor failed to settle with his creditor (a business firm) which sought relief from the Government, in particular, on the ground that the Crown had notice of the assignment before payment was made. Legal liability was not admitted, but on April 13, 1951, Treasury Board authorized \$562 to be paid "on an ex gratia basis" to the firm, as a charge to the appropriation for National Defence.

Rental Payments and Office Furnishings

39. Votes 290 and 291 provide for the cost of maintenance and operation of those public buildings and grounds, "including rents, repairs, furniture, heating, etc." which are under the control of the Department of Public Works. Generally, although there are exceptions, practice is that when a department requires space it makes application to the Department of Public Works and the latter makes the necessary arrangements. Rental payments in the year totalled \$4,564,600. In the audit, cases were observed of payments made for extended periods without actual occupancy by departments:

Case I. In 1948 Post Office requested that space be provided in Magog East, Que. Arrangements were made for quarters which became available in March, 1949. The following month

the Department of Public Works was advised that in view of a decision to establish a letter carrier delivery, the premises would not be required. The space was never used, but \$5,600 was paid in 1950 to settle claims for rental and lease cancellation.

Case II. In 1948 the Department of Public Works undertook to provide new and larger space for Post Office at Stamford Centre, Ont., and as of April 1, 1949, it was ready for occupancy. In the same month Post Office withdrew its requisition for more space. Since then sub-letting has recovered part of the rental paid by Public Works, but over the term of the lease an over-all loss of \$1,200 may be sustained.

Case III. During the year three rental agreements were entered into for space in the Copeland Building, Ottawa. This is a new building and the agreements provide that the Government install and pay for the interior partitions, etc., required. Various dates were designated for rent payment purposes, the earliest being July 1, 1950, but in only one instance was there actual occupancy by departmental staff in the fiscal year. Approximately \$70,000 was expended while there was no physical occupancy by departments for which the space was leased.

In the Audit Report for 1948-49 (para. 86) a case was noted where a loss of \$28,500 had been sustained by the Department of Public Works due to non-occupancy after space was procured. Notice is drawn again to the subject because of the risk inherent in a practice where one department finances the cost of a service for the benefit of another without any guarantee of reimbursement of its outlays.

40. It is mentioned in the paragraph above that Vote 290 includes provision for the purchase of office furniture and fittings. This practice is due to a decision made over forty years ago to concentrate in the Department of Public Works the procurement of furniture for government offices. Consequently, the 1950-51 vote details listed \$720,000 for furniture and fittings for offices in Ottawa. In the audit it was observed that the Department of National Defence charged to its appropriations: \$919 for furniture for the office of the Chief of General Staff, \$184 for a rug and table for the Quartermaster General's office, \$144 for fluorescent lighting fixtures for R.C.A.F. headquarters, and \$72 for venetian blinds for the Defence Research Board. The amounts involved are relatively small and the text of the National Defence appropriation is broad enough to permit the charges; however, over \$80,000 lapsing in the pertinent allotment of the Public Works vote, the propriety of charging a Defence appropriation is not self-evident.

Accounting for International Exchange Losses

41. Among the Details printed in support of Estimates Item 66—Representation Abroad vote of the Department of External Affairs—is "Loss on Exchange \$25,000". The real cost incurred was substantially larger due to a special arrangement existing with respect to the Embassy in Moscow.

In December, 1942, when the Canadian Mission was located at Kuibyshev, an order in council directed that the personnel be guaranteed exchange at a rate of 25 roubles to the U.S. dollar. This arrangement has continued in effect although (a) allowances were adjusted in 1948, and (b) the cost to the Department for roubles has steadily mounted: 12 to the dollar to June 30, 1948; 8 to the dollar to February 28, 1950; 6 to the dollar to June 30, 1950, and since then 4 to the dollar. The extra cost to the Department in the fiscal year was \$66,697 and is charged in the Public Accounts to the miscellaneous expenditure sub-head of Vote 66.

Vote 66 vests in the Governor in Council a power to fix salaries and allowances, therefore it would be more informative were roubles' re-sales at cost, with any special public obligation to personnel discharged by an adjustment in allowances.

42. Vote 119 provides for the Canadian share of expenses incurred by the International Pacific Salmon Fisheries Commission. In practice, joint operating charges are paid by Canada, with the United States' portion thereof charged to a special account pending reimbursement by that Government.

Experience in recent years has been that small gains to Consolidated Revenue Fund accrued through fluctuations in the exchange value of the dollar. These were reported as revenue credits to the account Premium, Discount and Exchange. However, in the year now reported on there was an exchange loss of \$954 in settling accounts. Instead of following past practice of recording the transaction in the Premium, Discount and Exchange Account, it is charged to Vote 119.

Health Grants to Provinces

43. A sub-head to Vote 239 permits contributions to assist provinces in providing adequate hospital accommodation. The regulating order in council stipulates that a province must have contributed, or be under obligation to contribute, a capital cost amount at least equal to the contribution of the Government of Canada.

A payment of \$61,000 was made towards the cost of a 61-bed addition to a Kingston hospital on the strength of a submission from the Government of Ontario that it had already made payments towards the capital cost of construction in excess of that sought from the Government of Canada. In the audit it was noted that the provincial payments had been transmitted through Queen's University with the intent that they be applied by the hospital for improving teaching facilities as required by the University. Records also indicate that, prior to the inception of the scheme of federal health grants, the funds made available were expended on improvements to the main hospital without increasing the bed accommodation. As the provincial grants are not associated with the current project, the Federal assistance of \$61,000 does not comply with the terms of the governing order in council.

44. Provincial governments are required to give an undertaking

to maintain such records and accounts as are necessary and desirable in connection with the program and to permit and afford the Minister, his officers or agents, every facility to inspect and examine all such records and accounts.

In examinations of applications by provinces for health grants, a case was noted where provincial expenditures were accepted as a charge to the grant although described as being

to enable adequate records of expenditure of the Health Grants to be kept to satisfy the requirements of the Provincial Auditor and District Treasury Officer.

The authority of the Department to recognize such an item of cost is not self-evident.

War Pension Awards

45. The Commonwealth Air Training Plan of World War II provided that in the case of certain squadrons attached to the Royal Air Force, the United Kingdom Government assumed continuing financial responsibility for pensions to the extent provided by United Kingdom legislation. The pension awards are made by the Canadian Pension Commission at Canadian rates and under Canadian assessment procedures.

During the audit, 309 awards were noted for submission to the United Kingdom Government. Liability was conceded in 120 cases; the others were still under consideration when the audit for the year was completed. Resulting reimbursements of \$87,945 were made to the Department of Veterans Affairs. Future reimbursements, at current exchange rates, will approximate \$7,000 annually.

Acceptance of Losses in Unofficial Accounts

46. In the audit report on accounts of the fiscal year 1948-49 it was noted (para. 65) that a defalcation had occurred in the Paris Embassy. The person involved was found guilty by a French court. \$14,517 was involved of which \$1,850 has been recovered.

During the year under review, Treasury Board authorized 2,591,763 French francs (\$8,119) to be paid to the Paris office of the Banque Canadienne Nationale, to reimburse it for overdrafts which had been improperly incurred by the guilty employee. The overdrafts were in special accounts relating to deposits made by members of the Embassy staff to procure foodstuffs, etc., which were in short supply following the liberation of France.

In view of the fact that the losses occurred in the operation of unofficial accounts, it would have been more consistent with parliamentary control over Consolidated Revenue Fund had a special vote been obtained; instead, the cost is charged to an External Affairs Department general vote.

Cost of Loan Flotations

47. At one time all costs relating to the flotation of a loan were recorded as expenditure in the year in which the loan was issued, but since 1930, discounts, commissions and redemption charges have been recorded as deferred charges and amortized over the life of the loan by annual

charges against Expenditure. On the other hand, advertising, publicity, printing and other costs associated with loan flotations have continued to be recorded as expenditures of the year in which incurred. Both types of costs are, by reason of provisions in the Consolidated Revenue and Audit Act, paid out of unappropriated moneys in Consolidated Revenue Fund.

In the year under review, \$12,508,000 was the amortization charge against Expenditure in connection with discounts, commissions and redemption premiums relating to loans made in various years, while charges for advertising, publicity, printing costs, etc., in connection with 1950-51 loan issues amounted to \$846,000. It would be preferable were the same accounting treatment applied to both classes.

Civil Service Transactions

48. In December, 1950, it was announced that a general revision of salary rates would be made effective as of December 1st, payment to be subject to the appropriation of funds by Parliament. Practically all departments were ultimately able to finance the added cost out of ordinary appropriations, therefore limited use was made of Vote 104 and supplementaries, which collectively amounted to \$4,000,000. The text of the vote permits Treasury Board to supplement other votes "for the payment of salaries, wages and other payroll charges", and the Board allotted \$2,841,702. However, only \$734,142 was spent, of which \$355,105 was by Post Office.

49. A common assumption is that the Civil Service is concentrated in Ottawa, but only approximately 25 per cent of the Service total are employed in the Capital area. The Civil Service Act stipulates that, when temporaries are engaged at Ottawa, starting pay be at the minimum of the grade, but when the engagement is elsewhere, section 15 permits a local prevailing rate whenever "the minimum rate of compensation prescribed for the class in which the position is classified is less than the prevailing rate of pay for similar work incident to the position in the place or locality where the work is required to be performed." The section is intended to cope with short-term and emergency needs.

In the audit, it continues to be observed that many engagements are, in fact, continuous, and that grade increases are automatically granted without action being taken to establish whether local prevailing rates have risen comparatively. The result is that discrimination to a degree exists, as well as a doubt as to the statutory power to grant increases.

50. Order in Council P.C. 1053 of June 29, 1922, exempted various classes, in particular skilled and unskilled labour, from the provisions of the Civil Service Act. It was made under the authority of section 59 of the Act, the material part of which reads:

In any case where the Commission decides that it is not practicable nor in the public interest to apply this Act to any position or positions, the Commission may, with the approval of the Governor in Council, exclude such position or positions in whole or in part from the operation of the Act, and make such regulations as are deemed advisable prescribing how such position or positions are to be dealt with.

The order in council provided that whenever employment extended beyond six months, (a) the Civil Service Commission classify the position, and (b) until classified, no further payment be made to the person concerned. It also stipulated that in cases of "prevailing rates of pay" the scales be fixed by the Governor in Council. An order in council of September, 1949, varied this by directing that rates be controlled by Treasury Board.

This new order in council is not founded on a recommendation of the Civil Service Commission, consequently there is no clear delegation to the Treasury Board to establish positions and set remuneration scales under classification titles that have never been established by the Civil Service Commission.

Had the 1922 order (noted above) made absolute exemptions of positions, presumably it would be within the discretion of the Executive to make such orders as are considered necessary from time to time. However, it left each case open to action by the Commission at the end of six months. Consequently, the present position of affairs casts a cloud over the superannuation status of some who have, since September, 1949, been designated by Treasury Board as eligible to contribute towards superannuation, because regulations made under the Superannuation Act require the employing department to certify that (a) a prevailing rate employee was appointed during pleasure by competent authority, and (b) his classification and rate of pay were determined in the manner authorized by law. Section 10 of the Civil Service Act vests in the Commission the exclusive power to create grades, but, as pointed out above, some classifications are not included in the Commission's published grades.

51. Generally, when boarding houses are operated in connection with experimental farms, operating costs are paid out of receipts. Exceptions are those operated at Swift Current and Manyberries, where the wages of cooks and helpers are paid out of the vote for the farms.

It was also noted in connection with the Swift Current account that \$882 had been spent out of boarding house receipts to purchase a stove, although it became Government property.

While all receipts from such operations are "public moneys" as defined by law, it is not departmental practice to surrender year-end balances to Consolidated Revenue Fund. The accounting practices require revision because the result is that moneys received from sources other than the grants for the year have not been applied or accounted for according to the directions of Parliament.

52. When housing, light, fuel, or rations, or a combination thereof, are provided to a civil servant, the Civil Service Commission is required to establish a value both for pay purposes and to determine "salary" for the purposes of the Superannuation Act.

The valuations currently in effect are, in the main, those established twenty or more years ago. Because experimental farms are to be found across Canada and housing is provided on them to various employees, the situation respecting the farms will be used to illustrate, although it is neither better nor worse than that existing in other services. A 1932 order in council, adopted on the recommendation of the Civil Service Commission, established experimental farm housing accommodation as ranging in annual value from \$180 in the case of an employee in a \$1,680 salary grade to \$540 in the case of a \$5,000 officer. In the interval, the salary rates have almost doubled, but the housing valuations remain unchanged.

As it is improbable that the price index will ever return to the level of twenty years ago, consideration might usefully be given to the matter by the Civil Service Commission.

53. In 1947 the Wartime Prices and Trade Board moved an officer from Winnipeg to Ottawa, undertaking that, on severance, his expenses back to Winnipeg would be paid. The power of the Board to make such a commitment is, at best, debatable. Since 1949 the man has been employed on Agricultural Prices Support Board work at Ottawa.

A charge of \$216 is recorded against Vote 94—Wartime Prices and Trade Board Administration—and was made in 1950-51 to implement the 1947 promise. The money was not actually paid out, but is held in a Suspense Account should the proposed recipient ultimately return to Winnipeg. The Consolidated Revenue and Audit Act stipulates that:

23. All estimates of expenditures submitted to Parliament shall be for the services coming in course of payment during the fiscal year.

Attention is therefore drawn to the irregular charge to the vote.

54. The sheriff of the Yukon Territorial Court is appointed by the Governor in Council. Section 57 of the Yukon Act directs that the Governor in Council also "fix the fees or emoluments". Salary rates were fixed, but it has been long established practice to permit the sheriff and deputy sheriff to retain certain fees. The amounts were not substantial, but in the year the practice was reviewed as a point of law. In March, 1951, the Deputy Minister of Justice decided that retention of the moneys not being permissive, all receipts of the sheriff's office be credited to Revenue.

Loans, Advances and Investments

55. Outlays totalling \$576 million (net) were made during the year in the form of loans, advances and investments which are recorded as assets for Balance Sheet purposes. The principal amounts are:

Foreign Exchange Control Board	\$ 431,165,000
Central Mortgage and Housing Corporation	79,389,000
Advances to Canadian National Railways	20,188,000
United Kingdom Government (under U.K. Financial Agreement Act, 1946)	20,000,000
Director, Veterans' Land Act, for acquisition of properties, buildings, livestock, etc., for resale ..	15,257,000

The Summarized Statement of Loans, Advances and Investments printed in the Public Accounts in most cases lists the gross amounts rather than the net of advances made during the year. For example, in the printed statement advances to the Foreign Exchange Control Board are listed as \$578,000,000. In the year repayments and other credits reduced the amount to \$431,165,000.

THE BALANCE SHEET OF CANADA

56. The Balance Sheet records Assets to a value of \$5,489,992,000 (after deducting \$395,867,000 reserve for possible losses on ultimate realization) and Liabilities of \$16,923,307,000. The Net Debt amounted to \$11,433,315,000 on March 31, 1951, a reduction of \$211,294,000 in the year.

The statement presented for audit certificate is in the same general form as in previous years. A Bill was introduced at the last session of Parliament to consolidate general financial directions into a statute to be known as The Financial Administration Act. The Bill is still (as of August, 1951) before the House of Commons; but notice is taken of the fact that it directs annual tabling of a balance sheet setting out "such of the assets and liabilities of Canada as in the opinion of the Minister are required to show the financial position of Canada as at the termination of the fiscal year." It is therefore presumed that the present form and contents of the Balance Sheet will be revised.

Assets

57. *Cash, \$88,950,000.*—This represents moneys on deposit to the credit of the Receiver General—it does not include cash held by Crown corporations. \$64,244,000 was recorded on deposit in Canada, \$20,631,000 in New York and \$170,000 in London. The total in Canada resulted after subtracting \$423,605,000 from the actual balances on March 31st, that being an estimated valuation given to cheques cashed by banks during April relating to 1950-51 expenditure. Preferable accounting treatment would be to record Cash at the actual balance on March 31st, and to show the amount of cheques issued in April in payment of accounts of the year just ended as a liabilities' item in the Balance Sheet. Administrative consideration is currently being given to adopting this practice.

58. In addition to the ordinary cash balances, there was \$2,199,000 on deposit in the form of blocked currencies. During the year, payments, to the equivalent of Canadian dollars stated below, were received from:

France	\$ 1,073,000
Denmark	159,000
Yugoslavia	41,000

The payments relate to military relief extended by Allied Forces during World War II.

59. *Other Liquid Assets, \$1,691 Million.*—Almost all is represented by the \$1,681 million outstanding in advances to the Foreign Exchange Control Board. Advances during 1950-51 totalled \$431 million (net).

The \$10,000,000 remainder is the value of securities held in the Securities Investment Account. Of this amount, \$9,100,000 is in Canada savings bonds being purchased by Government employees by payroll deductions. A more appropriate accounting treatment might be to record these savings bonds holdings under a heading for securities held in trust.

60. *Working Capital Advances, \$40 Million.*—Balance Sheet Schedule "B" lists among departmental working capital advances \$1,744,000 to the Agricultural Prices Support Account. This represented the operating loss in the year as there were no inventories. Section 10 of the Agricultural Prices Support Act, 1944, stipulates that "the net operating loss in any fiscal year may be recouped to the said Account from moneys appropriated by Parliament for the purpose." Consequently, as of March 31st the \$1,744,000 represented loss regarding which the expectancy was that, in due course, Parliament would appropriate. This was done in June, 1951, by Vote 668. Were the fiscal year of the Agricultural Prices Support Board the calendar year, Parliament could deal with operating losses in the comparable fiscal year of the Government and thus remove the anomaly of an irrecoverable loss being treated as an asset for Balance Sheet purposes. A similar situation existed in the case of the Fisheries Prices Support Board, where the operating loss was \$89,000.

61. Also included among the departmental working capital advances is \$3,728,583 representing stocks of tin and antimony under the control of the Department of Trade and Commerce. Parliament appropriated funds in 1948-49 for the purpose of stockpiling strategic materials

and these stocks were acquired under that authority. A quantity of tin was subsequently sold at a loss of approximately \$193,000; consequently, this asset is over-stated by the amount of the loss sustained.

62. Advances to Commodity Prices Stabilization Corporation are, in fact, under-stated as of March 31, 1951. The Corporation on May 30, 1951, repaid an amount equivalent to its net surplus of \$378,744 and accounting treatment was to record this as a March 31st credit to the account. Strictly regarded, the advance as of March 31st was \$1,644,327, not \$1,265,583 as is recorded in Schedule "C" to the Balance Sheet.

63. Included among working capital advances to Crown corporations is \$256,700 to the Crown Assets Disposal Corporation. This balance relates to advances made to the Corporation some years ago to finance the purchase from the Government of the United States of certain defence facilities in Canada. Most of the facilities purchased have since been sold by the Corporation at a loss of \$190,300. The Corporation, which acted as an agent, records the balance owing as \$66,400. Recognition has not yet been given to the loss in the Balance Sheet of Canada.

64. *Loans to National Governments, \$1,985 Million.*—Repayments of principal approximated \$63,600,000 in the fiscal year. Payments and balances outstanding were:

	Repayments in year	Balance Outstanding March 31, 1951
United Kingdom	\$ 40,567,000	\$ 1,436,490,000
France	8,450,000	228,150,000
Netherlands	2,657,000	121,214,000
Belgium	2,307,000	59,982,000
China	757,000	49,426,000
Roumania		24,329,000
Norway	2,627,000	21,030,000
Indonesia		15,452,000
Czechoslovakia	3,354,000	13,320,000
U.S.S.R.	2,866,000	8,992,000
Greece		6,525,000

As of March 31, 1951, China was \$2,446,000 in arrears in the repayment of principal and the Government had agreed to defer payment to December 31, 1952. On the other hand, Norway prepaid an instalment maturing in June, 1951. No instalment of principal on the loan to Indonesia matured in the fiscal year. The Roumanian and Greek loans relate to World War I. Interest payments made by various Governments are listed in paragraph 13 of this report.

65. *Loans to Provinces, \$91 Million.*—During the 1930's substantial loans were made to the Western Provinces to finance the cost of relief and governmental services. Chapter 77, Statutes 1947, authorized some write-offs and consolidated the balance into provincial treasury bills maturing in annual instalments over a thirty year period. Certain of the treasury bills are interest free, others bear interest at 2-5/8 per cent. In the case of Saskatchewan, there is also a balance of \$4,530,000 outstanding with respect to certain seed grain advances, the interest rate on this being 3 per cent. As of March 31, 1951, principal amounts outstanding were:

Saskatchewan		
Re 1947 settlement	\$ 32,563,000	
Seed Grain Act, 1938	4,530,000	
Seed Grain Act, 1908	77,000	
Power Commission	19,000	
		\$ 37,189,000
British Columbia		
Re 1947 settlement		22,985,000
Manitoba		
Re 1947 settlement	17,798,000	
Water Storage Projects	1,080,000	
		18,878,000
Alberta		
Re 1947 settlement		11,832,000

66. Attention is drawn to the \$77,000 item in the Saskatchewan listing. It represents the residue of \$862,000 advanced in 1908 for the purchase of seed grain for farmers. The appropriation authorizing the advance stipulated that:

if the money be not repaid to the Dominion Treasury on or before the 31st day of March, 1909, together with interest at 5 per cent per annum, the same shall thereupon become a charge upon any subsidy, allowance or grant of money which for any purpose whatsoever may at any time thereafter become payable by the Government of Canada.

Instead of thus dealing with the unpaid balance in 1909, the balance was simply carried forward, being credited with amounts collected and remitted by the Province from time to time. It having taken 42 years to reduce the indebtedness to \$77,000 and collections in the year 1950-51 only amounting to \$996, the possibility of the balance of the loan being settled out of collections is remote.

67. In the listing of debt payable by Manitoba a new item is included this year. Before the natural resources were transferred to the Province of Manitoba in 1930, certain works projects had been jointly undertaken by Ontario and Canada to regulate the flow of inter-provincial waters, in particular, the Winnipeg River.

The Government of Ontario constructed a dam at Lac Seul with the Government of Canada contributing 60 per cent of the capital cost. In turn, the Government of Canada constructed works to regulate the flow of Lake of the Woods waters, with the Province of Ontario undertaking, on certain conditions, to make a contribution. \$795,000 was computed as the portion of the cost incurred for the development of the natural resources in Manitoba.

When the natural resources were transferred to the Province of Manitoba, the agreement provided that the Government of Canada would be reimbursed its expenditures on both projects (to the extent related to the natural resources) by annual payments spread over fifty years, with interest at 5 per cent. Although the amount should thereupon have been listed as an asset in the Balance Sheet of Canada, this was not done until the fiscal year under review—a corresponding amount being recorded as Revenue for the year. As of March 31, 1951, the balance payable by the Province was \$1,080,090, of which \$657,435 is with respect to Lake of the Woods works and \$422,655 with respect to the Lac Seul project.

68. *Loans to Municipalities, \$4,274,000.*—With the exception of \$64,000 payable by the Village of Dawson Creek, all moneys were advanced under the Municipal Improvements Assistance Act, 1938, which was a scheme to finance construction of self-liquidating municipal projects. By way of information, a listing follows of municipalities still obligated to pay \$100,000 or more:

Greater Vancouver Water District	\$ 465,000
City of Montreal	398,000
City of Quebec	305,000
City of Vancouver	205,000
City of Longueuil	158,000
Town of Amos	153,000
County of Halifax	146,000
County of Cape Breton	146,000
City of Fredericton	143,000
City of Edmonton	119,000
Village of Brownsburg	115,000

69. *Subscriptions to International Monetary Fund and International Bank, \$393 Million.*—A year ago it was noted that the Government of Canada had made further subscriptions totalling \$28,158,000 to the International Monetary Fund and to the International Bank for Reconstruction and Development, due to the decision in September, 1949, to set an exchange value of \$1.10 Canadian to the U.S. dollar. The subscriptions were necessitated by stipulations in the Bretton Woods Agreements; for example, that with regard to the Monetary Fund reads:

Whenever (i) the par value of a member's currency is reduced, or (ii) the foreign exchange value of a member's currency has, in the opinion of the Fund, depreciated to a significant extent within that member's territories, the member shall pay to the Fund within a reasonable time an amount of its own currency equal to the reduction in the gold value of its currency held by the Fund.

In October, 1950, it was decided to permit the Canadian dollar to be dealt with in the world money markets without regard to the official exchange value fixed in 1949. As of March 31, 1951, the market value was \$1.05 in relation to the U.S. dollar. However, the decision made in October,

1950, was not of a character as to fix a new value for the purposes of the Bretton Woods Agreements; consequently, no adjustment took place in the \$393,000,000 on deposit with the Monetary Fund and the International Bank for Reconstruction and Development.

70. *Miscellaneous Loans.*—Among the miscellaneous loans and investments is a loan of \$433,900 standing in the name of the Saint John Bridge and Railway Extension Company. It was made in 1883 and was renewed in 1898 for a further period of fifteen years, under the authority of Chapter 9 of the Statutes of 1898. Subsequently the company passed into the control of the Canadian Pacific Railway through stock ownership, and the latter Company has regularly paid interest of 4 per cent on the loan. Since the 1898 legislation, no direction has been given respecting repayment of principal.

71. *Sinking Fund and Other Investments held for Retirement of 1943-63 Newfoundland Stock, \$22,702,000.*—This represents (a) the sinking fund investments amounting to \$8,385,000, and (b) \$14,317,000 consisting of United Kingdom Government treasury bills, Newfoundland stock and blocked sterling currency. The Newfoundland debt assumed by Canada is subject to annual provision of sinking fund at the rate of 1 per cent per annum.

At the time Newfoundland entered Canada, an arrangement existed with the Government of the United Kingdom whereby Newfoundland codfish was sold in European markets for sterling, but subject to the proceeds being set aside in a blocked account for the redemption of the Newfoundland sterling debt. At Union, Canada purchased the blocked sterling account and continued the arrangement on a yearly basis. In the last two years the equivalent of about \$8,670,000 has been acquired in this way.

72. *Sundry Suspense Accounts, \$45,351,000.*—Prior to the suspension of official exchange rates on September 30, 1950, gold and foreign exchange held in the Exchange Fund Account were valued on the basis of \$1.10 for United States dollars and \$3.07½ for pounds sterling. On December 30, 1950, (the fiscal year-end of the Foreign Exchange Control Board) gold and foreign exchange holdings were revalued on the basis of the closing exchange rates on that day—approximately \$1.06 for U.S. dollars and \$2.96½ for sterling. The effect was to reduce the book value by about \$90,300,000. As there was a revaluation surplus of \$46,500,000 carried forward from 1949, the over-all net effect was to change that surplus into a deficit position of \$43,800,000. To reflect this in the Government's accounts, an entry was made reducing the amount previously recorded as advances to the Foreign Exchange Control Board, and the amount is set up in a sundry suspense account, although it represents a loss rather than an asset.

Similar revaluation adjustments were made at March 31, 1951, with respect to Public Debt payable in currencies other than the Canadian dollar, and of cash and securities held in other currencies. The result was a net bookkeeping gain of \$19,200,000, which was credited to Revenue through the Premium, Discount and Exchange Account of the Department of Finance. Since the Exchange Fund Account is operated "for and on behalf of" the Minister of Finance, the deficit of \$43,800,000 might appropriately have been recorded as a charge against the Premium, Discount and Exchange Account.

73. A \$1,206,000 suspense item represents the value of 27 bridge spans procured in Canada by the Government of China out of funds advanced under the provisions of the Export Credits Insurance Act. The spans were not shipped and, by agreement, title was vested in Canadian Commercial Corporation to the end that the steel work be sold and proceeds credited to the suspense account. No sales were made in the year, but since March 31, 1951, credits of \$209,445 have resulted from the sale of 11 spans.

There is also a sundry suspense account balance of \$215,000 arising out of an ammunition contract between the Government of China and Canadian Arsenals Limited. A portion of the order was not shipped. In this instance, title was vested in Canadian Arsenals with any proceeds to be credited to the suspense account.

The contract with Canadian Arsenals stipulated prices which were computed on the assumption that a certain number of rounds of ammunition of various sizes would be produced. The contract was terminated before the orders were completed, with the result that Canadian Arsenals did not recover \$338,000 of unamortized tooling and other charges. This loss is reflected only in the company's accounts, although the decision to terminate was made by the Government.

74. *Reserve for Possible Losses on Ultimate Realization of Active Assets.*—Reference has been made in previous reports to the practice during the past ten years of including an annual

round sum charge of \$25,000,000 against expenditures—increased to \$75,000,000 commencing in 1947-48—for the purpose of accumulating a reserve for possible losses on ultimate realization of active assets. No write-offs against the reserve were made during the year. \$395,867,388 was at credit of the account as at March 31, 1951.

As no particulars were provided by the Department of Finance as to the assets items making the reserve expedient, the justification for the \$75,000,000 charge against 1950-51 expenditure was not established in the audit.

Liabilities

75. *Floating Debt, \$486,000,000.*—Almost \$300 million consists of non-negotiable and non-interest bearing notes payable on demand to the International Monetary Fund and the International Bank for Reconstruction and Development, and is offset, in part, by the subscriptions noted in paragraph 69 above.

The next largest item is \$76,000,000 representing interest due and outstanding on the Public Debt. For the year previous the amount was \$79,000,000.

There was also about \$43,000,000 of matured debt securities which had not been presented for redemption. Included in the total was \$7,968,000 worth of matured war savings certificates and \$2,300,000 worth of war savings stamps held by the public. The major part, however, is associated with loan issues which had been called, in whole or in part, before maturity:

	Outstanding
1941-51 Victory Loan	\$ 13,412,000
1940-52 First War Loan	3,858,000
1940-52 Second War Loan	2,583,000
1930-60 New York 4% Loan	6,251,000

The other large item in Floating Debt consists of about \$60,000,000 representing the face value of cheques and warrants not presented for payment by the fiscal year-end. Of this amount, \$5,340,000 is the total represented by cheques which have been outstanding for twelve months or more. While the total sum involved is large, it is to be borne in mind that daily clearings between the banks and the Department of Finance averaged over \$20,000,000 at the year-end.

76. The floating debt includes a few petty items which date from the time the provinces entered Confederation, a listing being:

Province of Prince Edward Island	\$ 867 25
Province of Nova Scotia	795 80
Province of New Brunswick	1,279 00
Province of Canada	4,663 18
Province of British Columbia	33 67

The items represent interest obligations of the provinces which were assumed by the Government of Canada at the time of Union. After a lapse of more than eighty years, the probability of a demand for payment being made on the Government of Canada is remote. In reality, they are no longer liabilities.

77. *Insurance, Pension and Guaranty Accounts, \$979,000,000.*—While accounting treatment is the same as in previous years, the total does not take into calculation the full amount of the Unemployment Insurance Fund. As at March 31, 1951, the Fund amounted to \$680,090,000—a net increase of over \$85,000,000 in the year.

Section 78 of the Unemployment Insurance Act permits moneys “not currently required for the purposes of this Act” to be invested in obligations of, or guaranteed by, the Government of Canada. At the year-end all but \$14,306,000 was thus invested and that amount only is included in the Balance Sheet as a trust liability. Preferable accounting treatment would be to include the full amount of the liability to the Unemployment Insurance Fund and reflect the offsetting securities under a heading for securities held in trust.

78. The liability with respect to the Government Annuities Account was \$620,399,000. Unlike the Unemployment Insurance Fund, moneys received are not invested; instead the Act provides for payment of interest by the Government for the use of the money. Currently rates of 4 and 3 per cent are in effect, the 3 per cent rate being applicable to contracts entered into on and after April 19, 1948.

79. During the year there was a net increase of over \$85,000,000 in the Civil Service Superannuation Account due to \$75,000,000 being credited (under the authority of Vote 587) as "a special Government contribution of a portion of the amount by which the estimated liabilities exceed the balance in the Account".

The Balance Sheet records \$189,117,000 as the amount of the Account at the year-end, and the composition of that amount was considered when certifying the Balance Sheet statement. The Superannuation Act states:

12. (1) The moneys received under the provisions of this Act shall form part of the Consolidated Revenue Fund, and the moneys payable under the said provisions shall be payable out of the said Consolidated Revenue Fund.

Payments, in consequence, being a charge on Consolidated Revenue Fund as a whole, the audit view continues to be that, for balance sheet purposes, the real year-end liability of the Government consisted of: (a) contributions received in anticipation of ultimate grant of pension, (b) interest on the amount of such contributions, and (c) the actuarially calculated value of pensions in effect.

80. The observation made above is equally applicable to the Liabilities' item of \$66,546,000 with respect to the Permanent Services Pension Account, because the Militia Pension Act contains a section in the same form as quoted above. However, what is now noted is that the \$66,546,000 does not include all credits accruing from contributions by Service Forces' personnel, with the result that the Government contribution is also recorded at less than it would otherwise have been. In addition, the Account lost interest credits because of delays by the accounting services of National Defence in computing contributors' credits. Had all credits been recorded in the fiscal year, the Liabilities' item would have approximated \$81,000,000 on March 31, 1951.

81. Another item under this heading is the balance of \$638,000 for the Government Officers' Guarantee Fund. On April 1, 1950, the premium was reduced from ten cents to two cents for each \$100 of security and the payment of interest on the balance in the Fund was discontinued by the Government. There was a net increase in the Fund during the year of about \$22,000. Payments in respect of defalcations by insured personnel totalled \$3,200.

82. *Sundry Suspense Accounts.*—The principal item is the Defence Equipment Replacement Account amounting to \$175,532,000. This Account records the undisbursed balance of the credits under section 3 of the Defence Appropriation Act, 1950, and represents the value of defence materials and supplies transferred to members of the North Atlantic Treaty Organization. Under the terms of the Act, this amount may be used to purchase equipment or supplies for the naval, army or air services of the Canadian Forces.

83. Also recorded under this heading is \$63,330,000, being the Government's liability for collections of provincial corporation income taxes under the Dominion-Provincial Tax Rental Agreements Act.

84. There is an unclaimed \$1,831 award by the British Columbia Admiralty Division of the Exchequer Court. The money was paid over to the Receiver General in 1941 by the Registrar of the Court, who had been holding it in his account for more than twenty years. The letter accompanying the remittance stated: "No claim to ownership of the money exists and it is almost a certainty that no claim will ever be made." Under the circumstances, action might appropriately be taken to clear the balance to Revenue.

85. *Funded Debt Unmatured, \$15,027,000,000.*—Of the total, \$14,581 million was payable in Canada, \$365 million in New York and \$56 million in London. Also included as funded debt is an estimated liability respecting the refundable portion of 1945 and 1946 excess profits taxes. At the previous year-end \$115,652,000 was listed as the estimated sum payable. As a result of payments during the year, and following a review of the estimated liability—resulting in a downward adjustment of \$25,000,000—the liability is stated as \$24,391,000 at March 31, 1951. In order to give accounting effect to the adjustment, Revenue was credited with \$25,000,000.

MISCELLANEOUS AUDITS

Army Benevolent Fund

86. This is a special account in Consolidated Revenue Fund and takes its origin in World War II canteen profits and surrendered balances in mess accounts. The Army Benevolent Fund Act, 1947, requires that the Fund be semi-annually credited with interest at the rate of $2\frac{1}{2}$ per cent per annum. However, when surrenders were made, \$311,800 was received in the form of 3 per cent bonds of the Government of Canada; therefore, on that portion, 3 per cent continues to be earned. The Fund is administered by a Board of five, all being appointed by the Governor in Council. Section 9 (1) of the Act directs:

There shall be paid out of the Fund to or for the benefit of veterans or their dependents or the widows or children or former dependents of deceased veterans such amounts as the Board may from time to time determine.

In the year, payments totalling \$183,854 were made with respect to 1,400 veterans or dependents. Administrative expenses approximated \$63,100. The principal source of income was in the form of interest earnings, approximating \$233,300. As at March 31, 1951, the amount at credit of the Fund was \$9,319,695.

Canadian Arsenals Limited

87. This company administered the Arsenals, a small arms manufacturing plant, facilities once operated by Research Enterprises Limited, a gun plant and also shell-filling and explosives projects. The corporate year ends March 31st. Sales totalled \$10,389,295, which was an increase of \$170,000 over the previous year, a classification by plants being:

Small arms ammunition	\$ 2,747,000
Gun ammunition	335,000
Small arms	2,047,000
Gun	507,000
Filling	3,104,000
Explosives	74,000
Instruments and radar	1,573,000
Miscellaneous	2,000

The gross profits from operations, without providing for depreciation, totalled \$3,986,094, while other revenue of \$877,012 was derived from miscellaneous shop work, rental of premises and equipment and for services provided to tenants. Expenses of administration, maintenance of facilities in standby condition, and indirect manufacturing expenses amounted to \$8,591,074. Summing up the foregoing, and taking into account certain prior years' recoveries of \$147,962, the over-all deficit was \$3,580,006, which was met out of appropriations.

At the year-end, the company was holding Crown-owned fixed assets which originally cost \$92,133,115:

Land	\$ 3,150,396
Buildings	29,048,135
Machinery	39,581,460
Plant equipment	20,353,124

Also in the control of the company is the residue of stocks of material taken over by the Crown from wartime companies. It is the practice of Canadian Arsenals to take these into its financial accounts only when absorbed in manufacturing operations.

The financial statements are printed in the Public Accounts under Department of Trade and Commerce.

Canadian Broadcasting Corporation

88. In the fiscal year ended March 31st, the principal source of income was the proceeds of sale of radio licences which amounted to \$5,572,000. Income from commercial broadcasting amounted to \$2,463,000, while miscellaneous income totalled \$266,000. In all, the income of the Corporation was \$8,301,000. Sound-broadcasting expenses, including provision for depreciation, amounted to \$9,450,000, of which the cost of programs represented \$4,843,000. Preliminary work on television broadcasting involved operating costs of about \$123,000. Thus, the over-all operating deficit approximated \$1,272,000. In the previous year the deficit was \$243,747. The financial statements are printed in the Public Accounts under the Ministry of National Revenue.

The balance sheet records cash as being \$361,363 as of March 31, 1951. Actually the amount was larger because cheques issued in April and amounting to \$148,865 were treated as issued prior to the close of the fiscal year.

At the year-end the Corporation had borrowings outstanding to a total of \$8,400,000 on which it is paying interest to the Government at various rates. On the other hand, the Corporation was holding, as a temporary investment, Government of Canada bonds costing \$4,568,750.

The International Shortwave Service is financed from parliamentary appropriations. Net operating expenditures approximated \$1,600,000 and capital expenditures \$618,000. The Corporation received approximately \$110,000 as its fee for administering the Service.

Radio-Canada Building in Montreal was purchased as a cost to votes for the International Shortwave Service. It was originally an hotel, so a large number of doors and door-frames became surplus to requirements when the building was reconstructed for broadcasting needs. At a May, 1950, meeting of the Board of Governors of Canadian Broadcasting Corporation, it was decided that a donation of surplus materials, such as doors, etc., be made to assist in the reconstruction of buildings destroyed by fires at Rimouski and Cabano. Later, 150 doors, etc., were shipped to Rimouski.

The Board enjoys a statutory power to "sell, lease or otherwise dispose of" property of the Corporation. However, Radio-Canada Building is not property of the Corporation; instead the Corporation is a tenant paying rental to the International Shortwave Service. Moreover, prior to the decision of the Board of Governors, the Prime Minister of Canada had indicated to the House of Commons that Parliament would be asked to make an appropriation to provide assistance to the victims of the disasters. A presumption is that the Governor in Council would have concurred in the action taken, but the files indicate that the Corporation acted independently although not the owner of the property donated.

Attention is also drawn to another type of problem arising out of the arrangement whereby the Canadian Broadcasting Corporation administers the Shortwave Service. If a civil servant becomes ill when in travel status, a deputy head may authorize that he be reimbursed the cost of hotel or hospital accommodation for a period—normally up to two weeks. However, the regulations stipulate that:

No reimbursement may be made for other expenses incurred by the employee in treatment of the illness, including doctors' fees, nurses' fees, drugs, x-rays or operating rooms.

During the year a senior officer of the International Service came to Ottawa from Montreal on business. Shortly after he arrived he had a heart attack, was hospitalized and remained in an Ottawa hospital until the attending doctor decided he could journey to his home in Montreal. The Corporation reimbursed him \$1,092: hospital charges \$562; nurses' fees \$469, and doctors' fees of \$61.

The expenditure is charged to the vote for the International Service. In reply to a query, the Audit Office was informed that the payment was in accord with the Corporation's policy and practice whenever an officer became ill while travelling on duty; moreover, Order in Council P.C. 156/8855 of November 17, 1943, provides that

all said accounts and expenses [of the International Service] shall be governed by the rules, regulations and ordinances in that behalf, of the Corporation . . .

Canadian Commercial Corporation

89. This Corporation during 1950-51 was the principal procurement agency for the Department of National Defence, and income for performing that service approximated \$1,400,000.

In addition, it received about \$87,000 as purchasing agent for other governments and international bodies. The principal item of expense was for salaries, which totalled \$1,221,318. The Corporation ended the year with an operating loss of \$47,248. On the other hand, a settlement of a prior year's claim against the United States Government produced \$51,389.

At the year-end the Surplus Account amounted to \$804,000. In addition, the Corporation has \$3,500,000 of working capital advanced under the authority of section 8 of the Canadian Commercial Corporation Act.

The major portion of the \$5,578,105 shown in the Agency Account as advances to suppliers represents funds on deposit with Canadian Arsenals Limited to finance the replacement of munitions borrowed from Department of National Defence. The amount does not include earnings of approximately \$200,000 which Canadian Arsenals Limited realized from temporary investments and bank interest on the funds.

During the year the Corporation undertook to establish records of special equipment, tools, etc., which had been provided by the Crown to producers of defence supplies. By the year-end a value of \$27,525,819 had been recorded by the Corporation, but supporting detailed inventories were still in course of compilation.

The financial statements are printed in the Public Accounts under Department of Trade and Commerce.

Canadian Overseas Telecommunication Corporation

90. This Corporation began operations as a unit in the Commonwealth telecommunications network as of April 1, 1950, but certain assets of Canadian Marconi Company and the Canadian facilities of Cable and Wireless Limited continued to be operated by these companies until June 7, 1950, when they were expropriated in accordance with the provisions of the Canadian Overseas Telecommunication Act.

Income from operations amounted to \$1,021,122 in the year ended December 31, 1950. Operating expenses were \$699,981, while administrative and other expenses totalled \$233,671. Thus, there was an excess of income over expenditure of \$87,470 and by section 19 of the Act the sum is surrenderable to Consolidated Revenue Fund.

The Act provides that up to \$4,500,000 may be advanced to the Corporation for capital purposes. In the financial statements, lands, buildings and equipment are given an asset value of \$2,669,968, after provision for depreciation. Actually, these had not been paid for, therefore the Liabilities item "Accounts Payable and Accrued Charges" of \$2,714,482 includes the amount estimated as necessary to settle with the former owners. At the year-end, agreement as to value had been reached with Cable and Wireless Limited, but negotiations were still proceeding with Canadian Marconi Limited.

The financial statements are printed in the Public Accounts under Department of Transport.

Canadian Patents and Development Limited

91. This company was incorporated under the Companies Act by relying on section 14 of the Research Council Act, as amended by c. 31, Statutes 1946. Its function is to administer matters related to discoveries and inventions developed by officers of the National Research Council.

In the year ended March 31, 1951, income from royalties and licensing agreements was \$68,465, while \$11,076 was received from \$384,000 of investments. Operating expenses amounted to \$33,221. There was therefore a surplus of \$46,320 in the year, which resulted in \$153,414 standing at credit of the surplus account. The company has also an advance from the National Research Council of \$296,167 for working capital. In view of the nature of its activities, there does not appear to be a need for such substantial cash resources.

The financial statements are printed in the Public Accounts under the National Research Council division of the Ministry of Trade and Commerce.

Canadian Sugar Stabilization Corporation

92. A Sugar Controller was appointed on October 3, 1939, and on October 21st he was vested with the duty of acquiring all sugar required for Canadian consumption. The Corporation succeeded the Controller on March 14, 1947. At the fiscal year-end August 31, 1950, the activities

of the Corporation had practically ended, the settling of a few outstanding claims being the only business remaining. Under the heading Special Receipts of the 1950-51 Revenue Accounts of the Government is listed the deposit in Consolidated Revenue Fund of \$18,697,522, representing surplus surrendered by the Corporation.

The financial statements are printed in the Public Accounts under Department of Finance.

Commodity Prices Stabilization Corporation Ltd.

93. The activities of the Corporation during the year consisted of bringing to finality trading and subsidy transactions of prior years. There was an excess of income over expenses of \$378,744, consisting of recoveries of \$441,583, less administrative and other expenses of \$62,839.

The financial statements are printed in the Public Accounts under Department of Finance.

Crown Assets Disposal Corporation

94. The function of this Corporation is to dispose of surplus property of the Crown. In the year ended March 31, 1951, sales amounted to \$20,770,555, of which \$15,874,798 was with respect to 58 cargo vessels which had been under the management of Park Steamship Company.

The Surplus Crown Assets Act provides that the Corporation retain such percentage of the net proceeds of sales as the Governor in Council may from time to time fix "to meet administrative costs or other expenses of the Corporation". For a number of years 10 per cent has been the rate fixed. The annual report of the Corporation states:

The Corporation continued to operate during the past year on an allowance of 10 per cent of the net proceeds of sales. Because the costs relating to the delivery of the cargo vessels to the various purchasers were low in comparison, the ratio of operation was well within the 10 per cent. Administration expenses amounted to 1.91 per cent of net sales, whilst operating and administration expenses together were 2.44 per cent of gross sales for a net return to the Crown of 97.65 cents on the dollar for the year's business. . . .

Since the Corporation was created, it has accumulated an operating surplus of \$7,763,670, of which \$5,037,021 has been remitted to the Receiver General. At the year-end cash resources amounted to \$2,454,421, while accounts payable, etc., totalled \$134,274. The Corporation has not followed a practice of investing cash balances in excess of immediate requirements.

The financial statements are printed in the Public Accounts under Department of Trade and Commerce.

Custodian of Enemy Property

95. Separate accounts are maintained for World Wars I and II operations. The fiscal period is the calendar year.

With respect to World War I accounts, \$892,895 is held in cash or securities of Canada and \$296,800 in corporate shares. There are accounts receivable having a book value of \$1,475,386, representing claims against the Governments of the United Kingdom and Hungary. All properly proven claims against the Custodian have been settled, but a reserve of \$1,049,073 has been set up in the accounts for certain claims of which the Custodian has notice but has not admitted.

Assets under administration with respect to World War II had a value of \$53,451,546 at the end of December, 1949. The amount decreased to \$33,992,972 during 1950. The Trading with the Enemy (Transitional Powers) Act authorizes the Custodian to charge a fee, not exceeding 2 per cent, for services rendered. In addition, there is income from interest, etc. In the year these sources provided approximately \$815,000 and, to the extent necessary, this was applied to defray administrative expenses of \$422,295. There was at the year-end an accumulated surplus of \$5,775,994 as a result of World War II operations.

A third category of accounts relates to property of persons of the Japanese race. In 1947 a Commissioner was appointed to investigate certain claims and in April, 1950, he made his report, which was tabled in the House of Commons on June 13, 1950. Awards were recommended to 1,300 claimants and payments totalling \$985,404 were made in the year, leaving \$295,803 to be dealt with after December 31, 1950. Claimants are required to sign a general release before payment is made. An order in council dated March 4, 1942, stipulated that all expenses or costs incurred in the administration of Japanese property in Canada were to be paid out of moneys appropriated by Parliament. However, Order in Council P.C. 3027 of June 20, 1950,

directs that awards of the Commissioner be settled by payments out of surpluses in the Custodian's Administration Account. Consequently, the \$985,404 paid to claimants was charged to that Account.

Defence Construction Limited

96. During the year the function of arranging for the construction of defence works was transferred from Canadian Commercial Corporation to Defence Construction Limited, which commenced operations on November 22, 1950. The company operated under an agreement with the Department of Trade and Commerce authorized by the Defence Supplies Act; it has since become an agency corporation of the Department of Defence Production.

Vote 625 provided \$500,000 to reimburse the company for expenses incurred in carrying out its functions. Expenses from November 22nd to the year-end amounted to \$402,108, of which \$394,195 represents charges by Central Mortgage and Housing Corporation for management, supervisory and administration services performed by it on behalf of Defence Construction Limited.

The corporate balance sheet records a liability of \$500,000 in the form of a working capital advance from Consolidated Revenue Fund. The loan was repaid shortly after the close of the corporate year.

The financial statements are printed in the Public Accounts under Department of Trade and Commerce.

Eastern Rockies Forest Conservation Board

97. This corporate Board consists of two members appointed by the Government of Canada and one by the Government of Alberta. The purposes of the Board are: (a) to construct and operate projects and facilities required for the conservation of forests and watersheds of that area of the East Slope of the Rocky Mountains forming part of the watershed of the Saskatchewan River, (b) to protect the forests from fire, insects, disease, etc., and (c) to conserve, develop and manage the forests. Section 8 of the statute permits the Minister of Finance to advance \$6,300,000 for capital works, but not more than an average of \$1,050,000 per year. Administrative and maintenance costs are financed by annual appropriations and by contributions from the Province of Alberta out of income derived from the lands involved.

Capital works and improvements to a value of \$2,506,359 have resulted from the Board's operations up to March 31, 1951. In addition, the Board held equipment and supplies to the value of \$521,008. Operating costs for the year amounted to \$254,544. Under the agreement with the Province, \$237,505 was payable out of provincial surface rights revenue; the remaining \$17,039 was absorbed by the Government of Canada as a charge to Vote 389.

The financial statements are printed in the Public Accounts under Department of Resources and Development.

Eldorado Mining and Refining (1944) Limited

98. Total revenues for the year ended December 31, 1950, amounted to \$7,456,512 and the excess of operating revenue over expenditures was \$1,412,410. After exploration expenses of \$252,239 were deducted, there was a surplus of \$1,160,171 on the year's business.

In the year a conveyor system for mill feed and waste and a new crushing plant were brought into operation at the mines. As a result, tons of ore milled and sorted increased by 29 per cent over 1949 tonnage.

A dividend of \$15 per share on the 70,500 shares of issued stock was declared in December, 1950, and the resulting sum of \$1,057,500 paid to the Receiver General of Canada.

The financial statements are printed in the Public Accounts under Department of Trade and Commerce.

Export Credits Insurance Corporation

99. The calendar year is the accounting period. Premium income in 1950 on risks underwritten amounted to \$217,226, while earnings and profits on investments produced \$269,040. Administrative costs were \$95,271, the major item being \$72,548 for salaries.

Payments of claims totalled \$66,203, but during the year \$327,004 was recovered on payments made in previous years. Consequently, the excess of recoveries over claims paid amounted to \$260,801 in 1950. As of December 31, 1950, the underwriting reserve was \$1,403,006.

Section 10 of the Act authorizes capital stock issues to the amount of \$5,000,000, which was subscribed and paid by the Government of Canada. The section also stipulates that, whenever stock is purchased, the Minister of Finance shall pay "an equal amount, to be credited to capital surplus account, not exceeding in the aggregate, however, five million dollars." The Government therefore has \$10,000,000 invested in this Corporation. In view of operating experience to date, attention is drawn to the dimensions of the capital investment.

The financial statements are printed in the Public Accounts under Department of Trade and Commerce.

Federal District Commission

100. For the general purposes of the Commission, Parliament has directed that for fifteen years dating from April 1, 1947, an annual grant of \$300,000 be made to the Commission. The financial statements list \$302,539 as the cost in the year ended March 31, 1951. Actually, the amount was larger because certain charges, noted below, were not properly recorded. The excess of the expenditures over the grant was financed from other income of the Commission.

A number of years ago the Governor in Council directed that the Commission take over from the Department of Public Works the maintenance and improvement of grounds adjoining public buildings in Ottawa. Since then, annual appropriations have been made for the cost, that for the 1950-51 fiscal year being \$315,294. This total includes approximately \$38,000 expended for the general purposes of the Commission. Section 7 of the Federal District Commission Act enumerates the functions of the Commission to be financed out of the annual grant, and takes notice of the probability that the Commission may receive grants for special purposes by stipulating that

any moneys which may be received by the Commission by way of special grant for the carrying out of any particular work or undertaking shall be expended solely upon such work or undertaking.

The inclusion of the \$38,000 in the charges to a special grant is not consistent with the enactment. On the other hand, the fact is that the annual grant of \$300,000 is no longer sufficient because of the expansion of activities and increased costs of operation.

A special grant was made in 1947 for the "purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission." The amount authorized was \$3,000,000, and during the year under review the Commission spent \$502,529 under this authority.

Parliament has designated the Commission as the agent of the Crown to plan and carry into effect undertakings to develop the Capital in accordance with a long-range National Capital Area Plan. Since 1948-49 Parliament has annually appropriated \$2,500,000 to be credited to a special National Capital Fund Account in Consolidated Revenue Fund. In the year disbursements totalled \$1,068,453. In addition, there was an annual vote of \$100,000 for the expenses of the National Capital Planning Committee. Expenditures amounted to \$77,500.

The financial statements are printed in the Public Accounts under Privy Council Office.

Foreign Exchange Control Board

101. This statutory Board is, by the Foreign Exchange Control Act, subject to the control and direction of the Minister of Finance and administers the Exchange Fund Account. The fiscal period is the calendar year. Earnings in 1950 amounted to \$19,749,292. Commissions to authorized dealers of \$4,970,820 and interest on advances from Consolidated Revenue Fund amounting to \$7,377,884, were, by the Act, the only charges against earnings. Thus there was a surplus of \$7,400,588, which, in accordance with the provisions of section 8 of the Act, was deposited to the credit of Consolidated Revenue Fund.

The Act directs that the Bank of Canada provide administrative staff, premises, supplies, etc., and that other costs be charged to a parliamentary appropriation. The cost to the Bank in the year was \$1,183,987, and miscellaneous charges to the parliamentary grant amounted to \$228,349. In other words, the real excess of income over operating costs was \$5,988,252.

As of December 31, 1950, the assets of the Exchange Fund Account amounted to \$1,637,375,213, of which \$987,059,793 was represented by dollars and short-term securities of the United States Government and \$614,476,867 by gold; the balance was in Canadian dollars and sterling.

Greater Winnipeg Dyking Board

102. Following the Red River floods in 1950, this Board was created to undertake works to safeguard against recurrence and to perform various other services. The agreement with the Government of Manitoba provides that it reimburse the Government of Canada 25 per cent of the outlays. In the fiscal year \$2,562,944 was expended, the Province reimbursing \$640,736. Remedial works were still under construction at the year-end.

The agreement provides that the Auditor General of Canada examine accounts every three months and report thereon to each Government.

National Battlefields Commission

103. The Commission is responsible for the management and control of the historic battlefields at Quebec. The governing Act provides for an annual grant of \$100,000 to finance operations. During the year, expenditures exceeded income by \$2,440. This was met out of a small accumulated surplus in the hands of the Commission.

The financial statements are printed in the Public Accounts under Department of Resources and Development.

National Harbours Board

104. The Board had operating income of \$15,165,346 and miscellaneous receipts of \$44,459 in the year ended December 31, 1950. Operating, maintenance and administrative expenses totalled \$8,675,007. Thus, there was net operating income of \$6,534,798 before taking into calculation interest charges, etc., of \$5,388,035 and provision of \$1,934,413 for replacements and/or depreciation of fixed assets. After these were subtracted, the Board ended the year with a deficit of \$787,650.

The National Harbours Board Act requires that separate accounts be maintained for each undertaking under the management of the Board. In summary form, the outcome with respect to each of the eight harbours, the two elevators and the two bridges was:

Undertaking	Operating and Miscellaneous Income	Operating, Maintenance and Administrative Expenses	Interest Charges, etc.	Provision for Depreciation and/or Replacements	Surplus	Deficit
	\$	\$	\$	\$	\$	\$
Harbours:						
Halifax.....	1,158,620	895,757	394,137	200,000		331,274
Saint John.....	627,865	511,328	593,971	200,000		677,434
Chicoutimi.....	69,816	22,172	106,199	30,000		88,555
Quebec.....	989,706	818,594	805,965	200,000		834,853
Three Rivers.....	265,209	64,159	110,054	70,000	20,996	
Montreal.....	6,329,542	3,500,606	1,710,614	818,258	300,064	
Churchill.....	368,487	556,659	6,218			194,390
Vancouver.....	2,997,375	1,594,581	683,626	250,000	469,168	
Elevators:						
Prescott.....	292,848	143,904	2,831		146,113	
Port Colborne.....	593,043	325,954	3,708		263,381	
Bridges at:						
Montreal.....	1,233,975	148,385	970,208	166,155		50,773
Vancouver.....	283,319	92,908	504		189,907	
	15,209,805	8,675,007	5,388,035	1,934,413		

The National Harbours Board Act stipulates that the Board have jurisdiction over all works and property which were in 1936 being administered by the then existing harbour commissions. As a result, the Board became responsible for the management and operation of the Montreal Jacques Cartier Bridge. An agreement made in 1928 with the Government of Quebec and the City of Montreal is to the effect that each would, over a period of forty years, annually contribute \$150,000, with the proviso that should the annual deficit be less than \$450,000, the

contribution would be reduced to one-third of the deficit. Neither the Government nor the City has paid contributions since 1943 and each was, at the year-end, \$744,425 in arrears, exclusive of interest. By judgment of the Superior Court of Quebec, rendered in 1950, the City was held liable to pay the amount. The City has entered an appeal.

The Second Narrows Bridge at Vancouver was damaged almost twenty years ago. Repairs were made at the expense of the Vancouver Harbour Commission under an agreement whereby the bridge would be operated by the Commission (now the National Harbours Board) until the cost had been recovered. In 1950 the recoveries were completed, but by mutual agreement it was arranged that the Board continue to operate the bridge until March 31, 1951, with operating profits accumulated being paid to a trustee for the bridge corporation.

The National Harbours Board Act also provides that the Board administer

all other harbours and works and property of the Dominion of Canada which the Governor in Council may transfer to the Board for administration, management and control.

By reason of this provision, the Board has been made responsible for the operation of Churchill harbour and the grain elevators at Prescott and Port Colborne.

The undertakings are not operated as activities of the Board; instead, the financial arrangement is such that the Board functions as the agent of the Department of Transport. The result is that deficits are defrayed out of parliamentary appropriations and surpluses surrendered to Consolidated Revenue Fund. A consequence is that operating costs are understated because no provision is made for depreciation or replacement. From the accounting viewpoint, it would be an improvement were these activities under the full jurisdiction of the Board and subject to the same financial and accounting treatment as are other commercial activities of the Board.

The Act provides that the Board deposit with the Minister of Finance certificates of indebtedness for amounts advanced to the Board or its predecessors. The total was \$179,427,175 as of December 31, 1950. The interest rate is 2.75 per cent. Arrears of interest have accumulated to an amount in excess of \$31,800,000, divided as follows:

Undertaking	Interest Arrears
Quebec	\$ 12,885,000
Montreal	5,788,000
Saint John	5,100,000
Jacques Cartier Bridge	4,229,000
Chicoutimi	1,792,000
Halifax	1,510,000
Three Rivers	248,000
Vancouver	244,000

The net earnings record over a number of years indicates the improbability of various ports ever achieving a financial position which will permit arrears of interest to be paid off; as a matter of fact, some of the ports are not meeting current interest charges. Moreover, it is to be borne in mind that the certificates of indebtedness given by the Board are not secured by the assets it administers, because section 10 of the National Harbours Board Act declares:

All property acquired or held by the Board shall be vested in His Majesty in His right of the Dominion of Canada.

For such reasons, it would appear that further consideration might usefully be given to the financial provisions of the Act.

The financial statements are printed in the Public Accounts under the National Harbours Board section of the Ministry of Transport.

Northern Transportation Company (1947) Limited

105. This is a wholly-owned subsidiary of Eldorado Mining and Refining (1944) Limited. Freight earnings amounted to \$1,771,629 and other income totalled \$23,230 in the year ended December 31, 1950. Operating expenses were \$835,401, provision for depreciation \$442,023 and administrative expenses \$91,670. There was therefore net income of \$425,765 on the year's operations.

The freight rates are subject to regulation by the Board of Transport Commissioners, and in April, 1951, the Board established a new basic tariff as a result of hearings held in Edmonton during 1950. A comparison of previously existing rates with those established by the Board indicates that, with the exception of rates to three points on the Mackenzie River,

those in effect are less than those prescribed in the new standard tariff. The Company reduced its charges to the three points in accordance with the Board's directives, but it has indicated that it does not currently intend to increase those rates which are now lower than the new rates prescribed by the Board of Transport Commissioners.

The financial statement is printed in the Public Accounts under Department of Trade and Commerce.

Northwest Territories Power Commission

106. The function of the Commission is to construct and operate power plants. Capital costs are financed by means of advances from Consolidated Revenue Fund, the interest rate being 3.125 per cent. The major project is on the Snare River where the capital outlay totals \$4,615,000. On this project the net revenue in the year ended March 31, 1951, before providing for depreciation or, alternatively, retirement of debt, was \$106,637. The other project in operation is located at Fort Smith.

The financial statements are printed in the Public Accounts under Department of Resources and Development.

Park Steamship Company Limited

107. As of April 1, 1950, the fleet managed by the Company consisted of 58 dry-cargo vessels under charter to the United Kingdom Ministry of Supply and 7 stores issuing ships on loan to the United Kingdom Ministry of Transport. By March 31, 1951, the fleet had been reduced to 5 stores issuing ships which continue to be on loan to the Ministry of Transport. These have a book value of \$2,500,000.

Charter hire, etc., produced \$861,835 in the year, while expenses of the Company were \$27,120.

The Company paid \$1,836,250 to the Receiver General, thus reducing its surplus balance to \$826,148. Since inception, the Company has paid \$126,971,480 to the credit of the Receiver General as a result of its operations. This does not include proceeds from the sale of ships, which are remitted through Crown Assets Disposal Corporation.

The financial statements are printed in the Public Accounts under Department of Transport.

Polymer Corporation Limited

108. In the year ended March 31, 1951, income from sales totalled \$35,293,479, which is the largest in the history of the Corporation. In part, this was due to increased production and in part to prevailing world prices applicable to synthetic rubber. There was a net profit in the year of \$4,108,363. In the previous year the net profit was \$843,660.

In the Audit Report for 1949-50 (para. 116) it was noted that the Corporation had increased to \$3,606,975 the annual provision for depreciation and obsolescence of plant administered by the Corporation, and that a study was being made by the management of the basis of computation in order to ensure adequate future provision. The management decided during 1950-51 to adopt the method of computing depreciation set forth in the Income Tax Regulations. Therefore, in the 1950-51 year \$4,830,532 was set aside for depreciation. The total credited to that account is now \$24,217,793. The original cost of all fixed assets involved totals \$57,853,906.

The Corporation administers as an agent and title to the plant is in the name of the Crown. However, for accounting purposes the Government is assumed to have made advances to the Corporation for capital purposes; in turn, the Corporation makes repayments out of earnings and these are deposited in Consolidated Revenue Fund. In the year the Corporation repaid \$1,886,298. In April, 1951, after the close of the year now reported on, a further repayment of \$3,000,000 was made.

The financial statements are printed in the Public Accounts under Department of Trade and Commerce.

The audit was facilitated in every way by departmental officers, staffs of the various corporate bodies and by all accounting officers, for all of which I record appreciation.

I also take the opportunity to record the retirement of two Audit Supervisors during the year. Samuel Rettie retired after over 42 years of continuous service in the Audit Office, while R. G. Hamlyn had a record of almost 36 years. Each had ably supervised the branch under his direction.

WATSON SELLAR,
Auditor General.

August, 1951.

APPENDIX

Refunds and Remissions

In various statutes provision is made for refunds and remissions, but the general authority most frequently utilized is section 33 of the Consolidated Revenue and Audit Act 1931, which reads:

33. (1) The Governor in Council, whenever he deems it right and conducive to the public good, may remit any duty or toll payable to His Majesty, imposed or authorized to be imposed by any Act of the Parliament of Canada, or any forfeiture or pecuniary penalty imposed or authorized to be imposed by any such Act for any contravention of the laws relating to the collection of the revenue, or to the management of any public work producing toll or revenue, although any part of such forfeiture or penalty is given by law to the informer or prosecutor, or to any other person: Provided that no duties of customs or excise, paid to His Majesty on any goods, shall be remitted or refunded on account of such goods having, after the payment of such duties, been lost or destroyed by fire or other unavoidable accident.

(2) Such remission may be total or partial, conditional or unconditional, and may be granted either before or after, or pending any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, and either before or after any payment thereof has been made or enforced by process or execution; and such remission may be exercised by forbearance from instituting any suit or proceeding for the recovery of any duty, toll, penalty or forfeiture, or, if the same has been already instituted, then by the delay, stay or discontinuance of any such suit or proceeding, or by the forbearance to enforce, or by the stay or abandonment of any execution or process upon any judgment, or by the entry of satisfaction upon any judgment, or by the refund of any sum of money paid to the Minister for such duty, toll, penalty or forfeiture, or whereof payment has been enforced by any execution or process upon any judgment as aforesaid.

(3) If the remission is conditional, the condition, if accepted by the person to whom the remission is accorded, shall be lawful and valid, and the performance thereof, or the remission only, if unconditional, shall have the same effect as if the remission had been made after the duty, toll, penalty or forfeiture had been sued for and recovered; and if the condition is not performed, it may be enforced, or all proceedings may be had as if there had been no remission.

(4) No remission shall be made in any case unless such case has been considered, and the remission, whether total or partial, conditional or unconditional has been recommended by the Treasury Board, and sanctioned and ordered by the Governor in Council.

(5) Refunds made under the provisions of this Act, or of any other Act, may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Remissions or Refunds of Customs and Excise Duties and Taxes

On the authority of section 33 above quoted, refunds and remissions of customs duties, excise duties and excise taxes were made during the year to a total of \$3,563,786, exclusive of those for the benefit of non-profit institutions, Government departments and Crown corporations. Apart from those individually involving sums of \$1,000 or less, and totalling \$47,059, refunds and remissions were:

Algoma Steel Corporation Ltd., Sault Ste. Marie.....	\$ 9,012
Aluminum Goods Ltd., Toronto	6,685
American Chemicals Ltd., Port Hope	4,174
Ancienne Lorette Airways Ltd., Ancienne Lorette	2,883
Anglo-Newfoundland Development Co. Ltd., Grand Falls, Nfld.	7,571
Atlas Steels Ltd., Welland	6,131
Ayre & Sons Ltd., St. John's Nfld.	17,046
Baby Specialties Reg'd, Montreal	1,319
Baine, Johnston & Co. Ltd., St. John's, Nfld.	1,867
Baird Ltd., James, St. John's, Nfld.	4,222
B.C. Distillery Co. Ltd., New Westminster	1,540
B.C. Fruit Processors Ltd., Kelowna	3,139
Blue Ribbon Ltd., Winnipeg	5,121
Blue Ribbon Ltd., Vancouver	4,436
Bonar & Co. Canada Ltd., Thomas, Vancouver	2,104
Botner & Sons Ltd., S., Montreal	1,893

Bowring Brothers, Ltd., St. John's Nfld.	14,693
Branson Ltd., W. D., Toronto	5,099
British Aeroplanes Engines Ltd., Vancouver	5,051
British American Oil Co. Ltd., Toronto	742,539
Brook Woollen Co. of Simcoe Ltd., Simcoe	3,940
Brown & Co., Toronto	6,133
Caldwell Fruit Co. Ltd., Montreal	1,862
Calvert Distillers Ltd., Amherstburg	225,430
Campbell Soup Co. Ltd., Toronto	5,565
Canada Packers Ltd., Toronto	179,920
Canada Western Cordage Co. Ltd., Vancouver	2,063
Canadian Admiral Corp. Ltd., Malton	3,876
Canadian Bridge Co. Ltd., Walkerville	27,125
Canadian Manufacturers' Association, Toronto	1,451
Canadian Northland Distributors, New Westminster	1,819
Canadian Pacific Railway Co., Montreal	267,390
Canadian Pratt & Whitney Aircraft Co., Ltd., Longueuil	1,210
Canadian Super-Cold Ltd., Montreal	1,476
Canadian Trading & Packing Co., Levis	1,103
Central Canada Exhibition Association, Ottawa	2,462
Chrysler Corporation of Canada, Ltd., Windsor	60,722
Cie Liqueurs Corona Ltee., La, Verdun	19,806
City of St. Catharines	7,328
Clayman & Son, Montreal	1,337
Corp. Pharmaceutique Française Ltee, Montreal	3,165
Cowan, Robert, Dunnville, Ont.	1,877
Devonshire Candy Mfg. Co. Ltd., Toronto	4,940
Distillers Corp. Ltd., Ville la Salle	2,640
Dominion Bridge Co. Ltd., Montreal	76,607
Dominion Foundry Co., Elmwood, Man.	1,870
Dominion Magnesium Ltd., Haley, Ont.	109,044
Dow Chemical of Canada Ltd., Sarnia	6,552
Drew, Brown Ltd., and Czarnikow (Canada) Ltd., Montreal	102,067
Dwight Edwards Canada Ltd., Vancouver	1,228
Eliosoff and Sons Co., J., Montreal	9,518
Eskimo Bottling Works, Montreal	24,110
Excelsior Refineries Ltd., Edmonton	9,572
Federal Fruit Co., Toronto	1,565
Fiberglass Canada Ltd., Oshawa	2,965
Firestone Tire & Rubber Co. of Canada, Ltd., Hamilton	10,617
Fishermen's Union Trading Co. Ltd., Port Union, Nfld.	7,324
Fishery Products Ltd., St. John's, Nfld.	3,847
Ford Motor Co. of Canada Ltd., Windsor	12,476
Gamble-Robertson Ltd., Toronto	2,205
General Foods Co. Ltd., Toronto	51,094
General Motors of Canada Ltd., Oshawa	3,495
Gervais, Wilfrid, Montreal	13,480
Glove Specialty Co., Toronto	4,743
Godden Ltd., E. J., St. John's, Nfld.	1,709
Hallett Ltd., T., St. John's Nfld.	2,096
Harvey & Co. Ltd., St. John's, Nfld.	21,629
Hickman Co. Ltd., A. E., St. John's, Nfld.	8,667
Hudson's Bay Co., Vancouver	1,338
Imperial Oil Ltd., Sarnia	161,046
Inter British Import Co. Ltd., Montreal	3,496
International Business Machines Co., Ltd., Toronto	3,286
Interprovincial Pipe Line Co., Toronto	616,082
Job Brothers & Co. Ltd., St. John's, Nfld.	13,171
Lamothe, J. Edmour, Loretteville, P.Q.	2,203
Laurentide Equipment Co. Ltd., Montreal	2,931
Lebeau Harbec, Mrs. Eva., Ste. Brigide d'Iberville, P.Q.	1,208
Lever Brothers Ltd., Toronto	20,044
Levine & Son, Montreal	2,715
Leyland Motors (Canada) Ltd., Toronto	4,610
Lovell and Christmas, Montreal	25,636
Maritime-Newfoundland Agencies Ltd., Halifax	16,763
Maypole Maid Inc., Montreal	2,978
McNamara Ltd., Frank, St. John's, Nfld.	3,020

Melchers Distilleries Ltd., Berthierville, P.Q.	5,503
Mifflin Ltd., S. W., Catalina, Nfld.	3,444
Mitchell & Sons Ltd., J. B., St. John's, Nfld.	7,412
Monarch Mineral Springs, New Glasgow	2,666
Murphy Ltd., J. & M., Halifax	3,537
Murray & Co. Ltd., A. H., St. John's, Nfld.	10,693
Mussens Canada Ltd., Montreal	1,581
Mutual Brokers Montreal Ltd., Montreal	1,405
Nabob Foods Ltd., Vancouver	4,559
Neal Ltd., George, St. John's, Nfld.	2,292
Newfoundland Margarine Co. Ltd., St. John's, Nfld.	191,237
O'Dea, J. V., St. John's, Nfld.	2,462
O-Pee-Chee Co. Ltd., London	2,813
Otis Elevator Co., Hamilton	1,056
Palm Publishers Press Services Ltd., Montreal	1,611
Peller Brewing Co. Ltd., Hamilton	1,260
Pentiction Purity Products Ltd., Pentiction, B.C.	4,833
Preiswerck Ltd., K. J., Vancouver	6,643
Pye, M., Estate, Windsor Mills, P.Q.	2,835
Quon On Co. Ltd., Vancouver	6,763
Richard, Herve, Shawinigan Falls	2,923
Richards, Group Capt. H. G., R.C.A.F.	1,116
Rossiter Brokerage Co., St. John's, Nfld.	4,127
Rouanda Beverage Reg'd, Rouyn, P.Q.	1,686
Ste. Anne Paper Co. Ltd., Toronto	1,475
Salisbury Cruises Ltd., Kenora, Ont.	1,113
Saunders, Howell & Co. Ltd., Carbonear, Nfld.	1,076
Seagram & Sons Ltd., Jos. E., Waterloo, Ont.	10,913
Shell Oil Co. of Canada, Ltd., Vancouver	27,853
Simpson Co. Ltd., Chas. S., Toronto	9,474
Steers Ltd., St. John's, Nfld.	24,229
Stetson Clothing Co. Ltd., Montreal	1,487
Swift Canadian Co. Ltd., Toronto	68,054
Swyers Co. Ltd., J. T., Bonavista, Nfld.	4,949
Tilley Ltd., C., Elliston, Nfld.	1,331
Toronto Convention & Tourist Ass'n Inc., Toronto	3,020
Trumbull Ltd., J. L., Vancouver	1,863
United States Government	1,344
Westminster Brewery Ltd., New Westminster	1,968
White Horse Race Track, West Templeton, P.Q.	1,543
Wilsil Ltd., St. John's, Nfld.	14,686
Winter Ltd., T. & M., St. John's, Nfld.	13,041
Woods Manufacturing Co. Ltd., Calgary	1,548
Zephyr Textiles Ltd., Ormstown, P.Q.	1,125

Remissions Authorized in Advance of Levy

The following orders in council, made on the authority of section 33 above quoted, provide for refunds or remissions of customs duty and sales tax in advance of importations made or goods sold:

P.C. 90/1088 of March 9, 1949, as amended by P.C. 98/6244 of December 29, 1950, authorizes refund or remission to Ayerst, McKenna and Harrison Ltd., Montreal, of customs duty and taxes amounting to \$80,000 on machinery and apparatus and parts thereof, when imported into Canada for use in the equipment and operation of a plant for the manufacture of biological products (the concession to expire on December 31, 1951).

P.C. 64/2622 of May 25, 1950, authorizes refund or remission to Standard Oil Company of British Columbia Limited, Vancouver, of customs duty amounting to \$306,250 on approximately 61,250,000 Imperial gallons of a mixture of ordinary crude oil and "Condensate Crude Oil" imported from the United States since September 15, 1949 (the concession to expire when the full quantity, as indicated, has been imported).

P.C. 115/3233 of July 1, 1950, authorizes refund of 99 per cent of customs duties and excise taxes paid on goods used or directly consumed in, brought into or attached to any articles manufactured or produced in Canada, supplied for use at leased bases established by the Government of the United States in the Province of Newfoundland, as follows, effective from April 1, 1949:

(a) material, equipment, supplies or goods for use in the construction, maintenance, operation or defence of the bases, consigned to, or destined for, the United States Authorities;

- (b) goods for use or consumption aboard United States public vessels of the Army, Navy, Coast Guard or Coast and Geodetic Surveys;
- (c) goods consigned to the United States Authorities for the use of institutions under Government control known as Post Exchanges, Ships' Service Stores, Commissary Stores or Service Clubs, or for sale thereof to members of the United States Forces, or civilian employees of the United States being nationals of the United States and employed in connection with the bases, or members of their families resident with them and not engaged in any business or occupation in Newfoundland.

P.C. 135/5322 of November 4, 1950, authorizes refund or remission to Imperial Oil Limited, Toronto, of customs duty approximating \$70,000 on a mixture of crude petroleum oil and fuel oil to be imported from Colombia (the concession to remain in effect for one year commencing July 26, 1950).

With respect to all of these Orders, the grant of relief was made in anticipation of duties and taxes being levied, and so is more appropriately the subject of legislative action.

Refunds and Remissions to Departments and Crown Corporations

Refunds and remissions were made during the year, on the authority of section 33 above quoted, to Government departments and Crown corporations as follows:

Canadair Limited (as operators of the then Crown owned plant at Cartierville, P.Q.): sales tax amounting to \$87,112 applicable to the period October 1, 1945, to September 30, 1946.

Canadian Arsenals Limited:

- (a) sales tax of \$842,244 on munitions of a nature similar to those delivered to the Governments of Pakistan, India, China, Netherlands and Siam;
- (b) sales tax of \$17,979 on ammunition purchased in Canada for export to China, but later disposed of through the Crown Assets Disposal Corporation;
- (c) customs duty of \$7,282 on walnut billets used in the manufacture of rifles transferred to the Department of National Defence to replace rifles exported to Pakistan.

Canadian National Railways: customs duty of \$16,859 on cast steel truck frames and bolsters imported from the United States.

Department of National Defence:

- (a) customs duty and taxes amounting to \$11,350,000 on arms, military stores, munitions of war and other goods imported to replace those exports from Canadian stocks made by Canada to the Governments of the North Atlantic Alliance in the interests of mutual aid;
- (b) customs duty and sales tax of \$286,526 on surplus United States army forces equipment imported from the United States;
- (c) customs duty and sales tax amounting to \$35,829 on sand bags imported for use in combatting floods in Manitoba;
- (d) customs duty and taxes of \$2,635 on surplus stores and equipment used in Canada by the United States Armed Forces and allowed to remain in Canada as unserviceable.

Remissions to Provincial Authorities

Also by relying on section 33, sales tax of \$82,453 was remitted on wines and spirits imported from the United Kingdom by provincial liquor control authorities, during the period May 1, 1949, to January 26, 1950.

Remissions or Refunds of Income and Excess Profits Taxes and Succession Duties

Specific refunds and remissions made under the authority of section 33 of the Consolidated Revenue and Audit Act amounted to \$1,025,491, those involving over \$1,000 being:

British Columbia Yukon Railway Co. Ltd., Vancouver	\$ 3,263
British Yukon Navigation Co. Ltd., Vancouver	21,978
British Yukon Railway Co. Ltd., Vancouver	11,007
Consumers Cordage Co. Ltd., Montreal	16,121
Dominion Anglo Investment Corporation, Toronto	9,303
Economic Investment Trust Ltd., Toronto	11,174
Hession, Henry A., Toronto	1,527
McDougal, Errol M., Montreal	1,749
Modern Press Limited, Regina	4,810

Montreal, London and General Investors Limited, Montreal	3,855
Montreal Tramways Company, Montreal	350,732
Morrow, William G., Estate, Peterborough	55,369
Munro, Henry F., Estate, Halifax	5,583
Plymouth Cordage Company, Welland	372,230
Sloan, Gordon McG., Victoria	1,165
Turgeon, W. F. A., Ottawa	3,298

Remissions Arising out of Legal Proceedings

Proceedings were taken against persons in Gaspe County for failure to produce 1948 radio receiving set licences. When a summons was served on 314 defendants, \$941 was collected and the money remitted to the Receiver General. At the hearings, not all records were available for examination by the magistrate, due to the fact that the custodian was a patient in a sanatorium. Ultimately, the magistrate treated the proceedings en bloc and decided that: (a) cases were dismissed when a licence had been obtained prior to receipt of summons; (b) costs of \$3 were to be paid if the licence had been purchased after receiving the summons; (c) in all other cases, payment of licence fee and \$3 costs. Order in Council P.C. 121/1973 of April 19, 1951, authorizes refund to 167 persons of costs totalling \$1,266, "for which the Deputy Minister of Justice has now ruled that the Department of Transport is responsible." Some, but not all, of the refunds are recorded in the 1950-51 accounts. Associated with the same proceedings is Order in Council P.C. 176/3233 of July 1, 1950. It directs refund of \$941, "representing 313 fines at \$3 each, and one fine at \$2", and is thus identified as the money collected when summonses were served.

The case of *The King v. Gomori* [1950] Ex.C.R. 89, involves proceedings by the Foreign Exchange Control Board by reason of Gomori attempting to take money out of Canada in a manner other than permitted by law. The \$4,170 involved was declared forfeited to the Crown. However, Cameron J. ended his judgment with:

I cannot leave the matter, however, without indicating my opinion that this appears to be a case in which the Board might favourably consider an application for remission of a substantial portion of the amount so forfeited. As I have pointed out the defendant could have taken out all his declared assets by using a Canadian draft. No explanation is given as to why he deliberately chose to evade the Act and its regulations. He may have been badly advised by someone as to the value of the Canadian draft in Hungary and quite apparently he thought that the Canadian currency would be of greater value to him there than would a Canadian draft. If his declaration of assets is true, then by a single breach of the Act his entire Canadian savings may have been lost to him. That constitutes a very heavy penalty and in my view consideration might well be given to the matter of relieving him from a substantial part of such a drastic penalty.

Order in Council P.C. 8/1626 of March 30, 1951, directs, "under the authority of the Criminal Code and the Debts due to the Crown Act", that the moneys be paid to Steve Gomori, less \$667, being the amount of taxed costs owing by him.

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